Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Thomas County Department of Public Health, which statements reflect total assets and deferred out flows of $1,990,824 as of June 30, 2019, and revenues of $1,912,097 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Thomas County Department of Public Health, is based solely on the report of their auditors.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained and the report of the other auditors is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-16 and 61-62, schedule of funding progress and the schedule of changes in the County's net pension liability and related ratios on pages 63-64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Thomas County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements, and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The combining, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2020, on our consideration of Thomas County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Thomas County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Thomas County, Georgia's internal control over financial reporting and compliance.

Simmons Mills & Simmons P.C.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 28, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Thomas County Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2019. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $108,387,420 (net position) for the calendar year reported.
- Total net position are comprised of the following:
  (1) Net investment in capital assets of $73,096,717 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets (no capital debt in 2019).
  (2) Net position of $17,961,474 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $17,329,229 represents the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of $35,218,485 this year. This compares to the prior year ending fund balance of $31,379,482, showing an increase of $3,839,003 during the current year. Unassigned fund balance of $13,498,129 at December 31, 2019 shows a $441,679 increase from the prior year.
- At the end of the current calendar year, unassigned fund balance for the general fund was $13,498,129 or 61.3% of total general fund expenditures. Overall, the County continues to maintain their financial position, in spite of a somewhat depressed economy.
- During the year, the County closed the commercial collection fund these activities are now reported in the general fund.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position.* This is the government-wide statement of position presenting information that includes all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities,* which reports how the County's net position changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

The government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and housing and development. The group health insurance internal service fund also is reported in governmental activities. The business-type activities includes the area transit.

The government-wide financial statements are presented on pages 17 & 18 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 19-22 of this report.

Individual fund information for nonmajor governmental funds is found in the supplementary section of this report.

The *proprietary fund is* reported in the fund financial statements and includes a statement of net position, an operating statement and a cash flow statement. These statements are presented on pages 23-25 of this report.

The fiduciary funds are reported in the fund financial statements and include a comparative statement of fiduciary assets and liabilities for its agency funds. This statement is presented on page 26.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 29 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the emergency services fund. This information is presented on pages 61-62.

Other Supplementary Information

This section includes budgetary comparison schedules for all other governmental funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual comparative statements and schedules for some major funds and the nonmajor funds are presented in this section of this report beginning on page 66.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $108,387,420. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total		2019
	2019	2018	2019	2018	2019	2018	% of Total
Assets							
Current assets	$ 40,169,834	$ 36,445,011	$ 603,654	$ 819,935	$ 40,773,488	$ 37,264,946	36%
Capital assets	72,651,470	73,344,081	445,247	467,495	73,096,717	73,811,576	64%
Total assets	112,821,304	109,789,092	1,048,901	1,287,430	113,870,205	111,076,522	100%
Deferred outflows	3,871,126	1,650,047	120,222	52,677	3,991,348	1,702,724	100%
Total assets and deferred outflows	$ 116,692,430	$ 111,439,139	$ 1,169,123	$ 1,340,107	$ 117,861,553	$ 112,779,246	100%
Liabilities							
Current liabilities	3,743,256	3,288,787	43,154	36,483	3,786,410	3,325,270	51%
Long-term liabilities	3,513,127	1,730,708	108,806	42,061	3,621,933	1,772,769	49%
Total liabilities	7,256,383	5,019,495	151,960	78,544	7,408,343	5,098,039	100%
Deferred inflows	2,003,816	1,674,104	61,974	51,776	2,065,790	1,725,880	100%
Net position							
Net investment in capital assets	72,651,470	72,905,775	445,247	467,495	73,096,717	73,373,270	67%
Restricted	17,961,474	14,995,105	-	-	17,961,474	14,995,105	17%
Unrestricted	16,819,287	16,844,660	509,942	742,292	17,329,229	17,586,952	16%
Total net position	$ 107,432,231	$ 104,745,540	$ 955,189	$ 1,209,787	$ 108,387,420	$ 105,955,327	100%

The County maintains a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 10.7 to 1, which compares favorably to 11.1 to 1 at December 31, 2018. The business-type activities current ratio is14 to 1 as compared 22.5 to 1 at December 31, 2018. Overall, the total current ratio at December 31, 2019 is10.8 to 1 as compared to 11.2 to 1 at December 31, 2018.

The County reported positive balances in net position for governmental activities. Net position increased $2,686,691in 2019 governmental activities or 2.6% above the 2018 amount. The net position for business-type activities decreased $254,598 or 21%. The County's overall financial position increased during calendar year 2019 by $2,432,093 or 2.3%.

Note that 67.6% of the governmental activities' net position is tied up in capital assets compared to 69.6% at December 31, 2018. The County uses these capital assets to provide services to its citizens.

(This page continued on the subsequent page)

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program:						
Charges for services	$ 6,704,132	$ 6,766,045	$ 583,785	$ 639,585	$ 7,287,917	$ 7,405,630
Operating grants	82,159	1,116,795	476,863	464,478	559,022	1,581,273
Capital grants & contributions	1,937,634	2,637,812	167,544	162,599	2,105,178	2,800,411
General:						
Taxes	35,136,367	33,790,312	-	-	35,136,367	33,790,312
Other	1,517,111	1,311,340	2,385	6,849	1,519,496	1,318,189
Total revenues	45,377,403	45,622,304	1,230,577	1,273,511	46,607,980	46,895,815
Program Expenses:						
General government	$ 5,922,515	$ 5,857,254	-	-	5,922,515	5,857,254
Judicial	2,628,842	2,512,358	-	-	2,628,842	2,512,358
Public safety	17,751,534	15,892,186	-	-	17,751,534	15,892,186
Public works	14,163,745	19,288,081	-	-	14,163,745	19,288,081
Health and welfare	690,712	745,309	-	-	690,712	745,309
Culture and recreation	977,079	1,007,764	-	-	977,079	1,007,764
Housing and development	695,092	579,170	-	-	695,092	579,170
Interest	5,993	12,066	-	-	5,993	12,066
Area transit	-	-	1,322,029	1,177,718	1,322,029	1,177,718
Refuse collection	-	-	18,346	101,102	18,346	101,102
Total expenses	42,835,512	45,894,188	1,340,375	1,278,820	44,175,887	47,173,008
Excess	2,541,891	(271,884)	(109,798)	(5,309)	2,432,093	(277,193)
Transfers	144,800	-	(144,800)	-	-	-
Beginning net position	104,745,540	105,017,424	1,209,787	1,215,096	105,955,327	106,232,520
Ending net position	$ 107,432,231	$ 104,745,540	$ 955,189	$ 1,209,787	$ 108,387,420	$ 105,955,327

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $20.7 million or 45.7% of the County's total governmental revenues as compared to 45.1% in 2018. Sales taxes are the second largest revenue source with $12.5 million of revenues or 27.6% as compared to 25.0% in 2018.

Because of the County's financial position, we have been able to earn $222,231 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 20.4% of governmental operating expenses compared to the same 22.9% in 2018. This means that the government's taxpayers and the County's other general governmental revenues fund 79.6% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

The County reported $959,785 as capital grants for the public works function as follows:

State LMIG for roads	$937,490
Investment earnings from the SPLOST Account	22,295
Total	$959,785

Finally, the County recognized $969,203 in a capital grant for culture and recreation from US Department of Interior for a shooting range.

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 74.5% of the total governmental activities expenses as compared 76.7 % in 2018. General government totals over $5.9 million and the court system costs the County over $2.6 million annually.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

(This page continued the subsequent)

Governmental Activities

	2019		2018	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 5,922,515	$ 4,728,747	$ 5,857,254	$ 4,547,799
Judicial	2,628,842	2,435,815	2,512,358	2,301,890
Public safety	17,751,534	12,783,169	15,892,186	10,066,561
Public works	14,163,745	12,914,497	19,288,081	16,561,869
Health and welfare	690,712	690,712	745,309	726,064
Culture and recreation	977,079	(3,520)	1,007,764	729,694
Housing and development	695,092	556,174	579,170	427,593
Interest	5,993	5,993	12,066	12,066
Total	$ 42,835,512	$ 34,111,587	$ 45,894,188	$ 35,373,536

After reducing gross expenses by program revenues, public safety totals 37.5% of the net cost of services and public works totals 37.9% of these costs. The primary revenue streams that reduced gross expenses were charges for services, capital contributions and capital grants.

Business-Type Activities

The County operated two enterprise funds during 2019, the major Area Transit Fund and the nonmajor Commercial Collection Fund. At June 30, the county closed the Commercial Collection Fund. The fund was closed because of increased competition from the private sector and some needed equipment that the County was reluctant to purchase.

The County operates an area transit fund providing transportation services to the County's residents. In 2019, this fund reporting an operating loss of $720,337 as compared to an operating loss of $598,372 in calendar 2018. Charges for services in 2019 were almost exactly the same as those of 2018.

Monthly, the County transit files reimbursement requests monthly for operating grants. In 2019, the requests totaled $476,863 and in 2018, the operating reimbursements were $464,478. The grant reimbursement amount is based on 50% of allowable operating costs. The non-cash capital grant for 2019 was $167,544 (for 4 vans) and for 2018 it was $162,599 (for 4 vans).

Total operating expenses increased $120,180. Personal services increased $94,936 or 13.8% primarily due to:

- Normal salary raises
- Retirement costs increased due to employee longevity
- Increase in group insurance premiums

The unrestricted net position is $509,942 as compared to a balance of $622,272 at December 31, 2018.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $35,218,485.

Of this year-end total, $13,498,129 is unassigned indicating availability for continuing County service requirements. Also, the significant legally restricted fund balances include $8,079,749 restricted to public safety, $6,104,357 to capital projects and $2,666,090 restricted to unincorporated services.

The total ending fund balances of governmental funds show an increase of $3,839,003 or 12.2% above the prior year amount. The unincorporated service fund's fund balance increased $1,122,682 and the capital improvements fund's fund balance increased $1,322,540. However, the general fund's total fund balance decreased $1,076,133.

Major Governmental Funds

The General Fund - The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. In total, total revenues before other financing sources increased $537,475 or 2.3%.

Total taxes increased $536,561 or 2.7%. Current property taxes decreased $176,850 or 1.4%. Motor vehicle taxes decreased $41,285 and taxes from TAVT increased $360,699. The local option sales taxes increased $387,249 or 9.7%, due to an improving economy in 2018. The insurance premium tax increased $102,213 or 7.2%.

The total charges for reimbursements increased $153,443 to $1,109,272.

Public safety charges for services were $33,912 or 28% above the fiscal year 2018 amount resulting from:

- Telephone commissions for the jail increased $28,704 because 2019 was the first full year under the new telephone commission contract which has a higher percentage increase over the prior contract.
- Prisoner housing fees increased $11,005 because of an increase in prisoners housed.

Fines increased $18,811 or just 3.5%.

The County has adopted a budget policy that cost of living raises are provided every other year and significant capital outlay purchases be authorized in the year salary increases are not granted.

In total, the 2019 expenditures were above the 2018 amount by $1,579,362 or 7.7%. Some of the more notable changes in expenditure by department from 2018 follow.

The commissioner's supply costs increased $28,945 due to the purchase of new personal computers.

The tax commissioners purchased services increased $16,586 or 14.5% because of $11,500 training costs for the bookkeeping department and computer repair costs increased $6,652.

Facilities management purchased services costs increased $23,057 from last year due to roof repairs at the Jail Justice Center. In 2019, supplies for Jail Justice Center totaled $65,188 as compared to $46,814 in 2018. This increase relates to air conditioner repairs and replacements. In addition, the supplies for the Georgia State Patrol building was $36,443 in 2018 and $12,465 in 2019.

In 2019, the use of drug squad supplies decreased by $9,397 or 19.1% from 2018 amount. In 2018, the County purchased body cameras, a purchase that was not duplicated in 2019.

The jail operations' purchased services decreased $48,817 or 11.1% from 2018, as inmate medical costs decreased $39,912. This amount varies from year to year. The public works administration purchased services was $83,882 or 11.8% below the 2018 amount. The primary changes from 2018 are:

- Contract mowing decreased from $251,983 in 2018 to $154,276 in 2019, less mowing due to dry weather.
- In 2018 the County contracted for litter pickup, however, in 2019 the County' staff picked up litter, rather than using a contractor, resulting in less out of pocket costs.
- The cost of rental equipment was $10,346 in 2018 as compared to $52,504 in 2019, because the public works department rented road equipment for five months at $4,016 per month.
- Contract labor was $151,767 in 2018 and $78,073 in 2019. In 2018 the County hired temporary workers to help with clean-up from hurricane Michael, which was not duplicated in 2019.

Purchased services costs for sanitation increased $26,623, resulting from major repairs on a garbage truck.

The payment for community services was $44,339 less than the prior year expenditure because in 2018 the County had a cost of $57,339 related to Department of Transportation grant for the City of Metcalfe, Georgia. This grant was not duplicated in 2019.

Intergovernmental revenue was over a million less in 2019 than in 2018. In 2018 the large grants were:

- A disaster grant from the U.S. Department of Homeland Security, $89,985 related to hurricane Irma.
- A disaster grant from the U.S. Department of Homeland Security, $730,300 related to hurricane Michael.
- A state grant of $243,433 related to hurricane Michael.

None of these grants were duplicated in 2019.

As indicated, the general fund's ending unassigned fund balance totaled $13,498,129 or 61.3% of the total general fund annual expenditures.

The Emergency Services Fund –The emergency services fund reported a net increase in fund balance of $101,658 from the prior year. Property tax revenue increased $63,341. Intergovernmental revenues totaled only $23,235 as compared to $1,089,623. Last year the County received various Homeland Security grants for two hurricanes that were not duplicated in 2019.

Charges for services increased $22,306 from the 2018 amount.

In 2019, total revenues were down $987,723 as explained above. This year, the fund transferred a total of $430,000, to the E-911 fund. The total fund balance at December 31, 2019 is $4,272,932 or approximately 86.1% of annual expenditures, excluding transfers.

County-wide 2017 SPLOST Fund – This fund collected approximately $8.1million in special purpose local option sales taxes. Of this amount, approximately $4 million was transferred to the County's 2017 SPLOST fund and $4.1 million was paid to other County cities. At December 31, 2019, there is no fund balance as all taxes collected were distributed.

2017 SPLOST Fund – This fund recognized the transfer of approximately $4 million from the County-wide 2017 SPLOST fund referenced above and expended approximately $472,078 on capital projects. The fund balance at December 31, 2019 is approximately $5.5million.

Proprietary Fund

Since the County reports only a single major enterprise fund, the financial analysis is presented above for this fund.

Budgetary Highlights

The General Fund – The County amended the revenue budget upward by $620,600 or 2.7%.

Total taxes reported were above the tax budget by $93,483 or 1/2%. Current property taxes were below the final budget by $381,610. The 2019 budget was equal to the 2018. However, this amount should have been lower because the tax 2019 levy was $201,722 lower than the 2018 tax levy. The actual local option sales taxes were above the budget by $260,410. The insurance premium tax exceeded the budget by $323,513.

Total charges for services were above the final budget by $261,825. A major contributor to this difference is jail telephone commissions. As indicated above, the sheriff changed vendors resulting in higher telephone commissions from the jail. The 2019 commissions exceeded the budget by $90,325.

Fines recognized were $60,756 below the final budget because the 2019 budget was the same as 2018, or estimated too high.

The tax assessors contracted services costs were under the budget by $65,386 since the tax assessor did not issue a contract with a vendor for personal property audits as planned.

In total, the expenditure side of the budget was amended upwards by $620,600. The total expenditure budget was underspent by $741,324 or 3.3%. The department heads are working hard to minimize spending and many budget line items were underspent.

The general government total budget was underspent by $260,495 or 5.7%. The juvenile court's purchased services budget was underspent by $25,638 because the 2019 budget was estimated as the same amount as the 2018 budget, but that amount was too high.

The total public safety budget was underspent by $89,948.

The sheriff's contracted services budget was overspent by $83,260, much related to the following costs:

- Insurance $35,959 – the costs of deductibles on car accidents.
- Contracted repairs on computers $32,036 – more repairs and replacements than anticipated.

Supply costs for the drug squad were below budget $20,925 as to fewer computer and small equipment purchases. Purchased services for jail operations were $31,028 over budget, much relates to inmate medical costs.

The public works administration supplies budget was underspent by $238,015 because:

- Vehicle repairs and maintenance - $71,885
- Bridge maintenance supplies - $58,849
- Other road projects - $20,000
- Gasoline and diesel – $63,445

Sanitation purchased services were $38,388 over the budget because of major garbage truck repairs.

The library services budget overspent by $73,467 because of a timing difference of the LOST payments to the library.

Most other line item amounts were within the final budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2019, was $72,651,470 as compared to an amount of $73,344,081 at December 31, 2018. The business-type activities reported a book value of $445,247. The total net investment in capital assets was $73,096,717. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Non-depreciable assets:						
Land	$ 8,235,457	$ 8,190,457	$ -	$ -	$ 8,235,457	$ 8,190,457
Equipment not yet in service	-	-	-	-	-	-
Construction in progress	1,136,428	184,352	-	-	1,136,428	184,352
Total non-depreciable	9,371,885	8,374,809	-	-	9,371,885	8,374,809
Depreciable assets:						
Buildings and improvements	38,909,687	38,482,609	33,281	33,281	38,942,968	38,515,890
Machinery and equipment	20,267,637	21,199,965	812,652	889,539	21,080,289	22,089,504
Infrastructure	49,885,483	49,885,483	-	-	49,885,483	49,885,483
Total depreciable assets	109,062,807	109,568,057	845,933	922,820	109,908,740	110,490,877
Less accumulated depreciation	45,783,222	44,598,785	400,686	455,325	46,183,908	45,054,110
Book value - depreciable assets	63,279,585	64,969,272	445,247	467,495	63,724,832	65,436,767
Percentage depreciated	42%	41%	47%	49%	42%	41%
Book value - all assets	$ 72,651,470	$ 73,344,081	$ 445,247	$ 467,495	$ 73,096,717	$ 73,811,576

At December 31, 2019, the depreciable capital assets for governmental activities were 42% depreciated, or slightly higher the 2018 percentage of 41%. This comparison indicates that the County is replacing its assets at about the same rate as they are depreciating, which is a positive indicator.

The 2019 additions in the governmental activities' construction in progress account includes:

Shooting Range	$848,199
DOT Building	13,081
Fleet Services Building	65,539
Voter Registration Building	25,257

The major additions to the buildings and improvements account include the following:

Additions:

- A new roof for the library, $427,078

The major additions to the machinery and equipment classifications include:

General Government:	
2019 Time Clock Plus Software Project	$ 72,346
2019 Ford Escape	19,294
2019 Canon TX-4000 Plotter SR	10,424
2019 Ford Super Duty F-250	27,468
Judicial:	
2-2019 TASKalfa 5002i-Copiers	$ 11,548
2019 NFINA 328T Tower Server	19,900
Public Safety:	
8-2019 Dodge Chargers	$284,983
2019 Forensic Fingerprint Laser	20,085
2019 Lenovo Thinksystem ST550	7,650
2019 TASKalfa 3553ci-Copier	5,028
2019 22KW Generator-Northside FS	10,550
2020 Pierce Freightliner-M2-106	294,918
2020 Ram 2500 Pickup	31,000
2019 Kawasaki Mule Pro-FXT & Trailer	19,846
3-2019 Dodge 4500 Ambulances	441,270
Power Pro Stretcher	16,564
2019 TASKalfa 4003i-Copier	5,939
2019 Jaws of Life	10,595
2-2020 Ram 2500 Pickup	62,000
2019 20KVA UPS System-EOC	24,940
Public Works:	
2019 Kawasaki Mule 4000 & Trailer	$10,721
2019 Ram 2500 Pickup````	38,781
Power rake/Skidsteer	7,400
2019 Anderson 8X29 Trailer	6,990
Tag Forks	10,850
Remco Blade Rake	5,295
019 Peterbilt 348 Garbage Truck	169,724
2019 Ford F-250 Super Duty	25,822
Housing and Development:	
2019 Ram 1500 Pickup	$ 20,970
Sheep & Hog Scales	9,980

Long-term Debt

The following table presents the balances of the County's long-term debt.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Ameris Bank	$ -	$ 438,306	$ -	$ -	$ -	$ 438,306
Compensated absences	611,123	568,412	19,512	15,583	630,635	583,995
Total	$ 611,123	$ 1,006,718	$ 19,512	$ 15,583	$ 630,635	$ 1,022,301

See Note 3-G for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Thomas County is part of the 14-county Southwest Georgia Regional Commission (SWGRC) and is located approximately 45 miles from Tallahassee (Interstate 10) with its national airport, and 60 miles from Valdosta, Georgia (Interstate 75). Thomas County is bordered by Leon County and Jefferson County, Florida; Colquitt County, Brooks County. Grady County and Mitchell County, Georgia.

Incorporated areas include Thomasville (population 18,000), Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo (with populations ranging from 300 to 1,500 each). The County's population was estimated at 44,729 in 2017. The median age is 39.6

Thomas County is one of about 3,141 counties and county equivalents in the United States. It has 548.4 sq. miles and a population density of 78 per square mile. In the last three decades of the 1900's its population grew by 23%. By current estimates the largest minority population is African-American listed at 35.8%.

Top ten County employers in 2019 are listed below:

• Archbold Hospital	2,500
• Thomas County Schools	814
• Flowers Foods Inc.	573
• Thomasville City Schools	450
• City of Thomasville	435
• Hurst Boiler and Welding Company	353
• Oil Dri of Georgia	321
• Thomas County Government	304
• Cleaver Brooks	267
• Woodhaven Industries	250

The median family income is currently estimated at $41,336. The County's unemployment rate is 3.9% compared with a state rate of 3.9% and a national rate of 3.8%. Total County employment is 16,868, the median property value is $131,400 and the home ownership rate is 66.4%

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Board of Commissioners at Post Office Box 920, Thomasville, Georgia, 31799.

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Net Position
December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Cash and cash equivalents (Note 3A)	$ 35,320,636	$ 330,027	$ 35,650,663	$ 1,811,086
Investments	-	-	-	169,111
Receivables:				
Accounts	481,480	-	481,480	4,943
Property taxes	2,158,594	-	2,158,594	-
Sales taxes	1,162,338	-	1,162,338	-
Intergovernmental	548,073	250,367	798,440	619,126
Interfund	-	-	-	-
Inventory	342,400	-	342,400	-
Prepaid items	156,313	23,260	179,573	16,439
Total Current Assets	40,169,834	603,654	40,773,488	2,620,705
Non-current Assets				
Capital assets (Note 3D)				
Nondepreciable	9,371,885	-	9,371,885	-
Depreciable, net	63,279,585	445,247	63,724,832	3,434,854
Total Non-current Assets	72,651,470	445,247	73,096,717	3,434,854
Deferred Outflows of Resources	3,871,126	120,222	3,991,348	659,755
Total Assets and Deferred of Resources	116,692,430	1,169,123	117,861,553	6,715,314
Liabilities, Deferred Inflows and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	852,699	-	852,699	159,907
Accrued expenses	1,007,559	28,520	1,036,079	28,490
Intergovernmental payable	882,506	-	882,506	3,119
Unearned revenue	6,985	-	6,985	-
Claims payable	529,000	-	529,000	-
Compensated absences payable	458,343	14,634	472,977	21,087
Other payable	6,164	-	6,164	-
Total Current Liabilities	3,743,256	43,154	3,786,410	212,603
Long-Term Liabilities (Note 3G) (net of current portion)				
Compensated absences payable	152,780	4,878	157,658	85,649
Net pension liability	3,360,347	103,928	3,464,275	1,879,101
Net OPEB liability	-	-	-	1,407,387
Total Long-Term Liabilities	3,513,127	108,806	3,621,933	3,372,137
Total Liabilities	7,256,383	151,960	7,408,343	3,584,740
Deferred Inflows of Resources	2,003,816	61,974	2,065,790	1,083,534
Total Liabilities and Deferred Inflows of Resources	9,260,199	213,934	9,474,133	4,668,274
Net Position				
Investment in capital assets (Note 3I)	72,651,470	445,247	73,096,717	3,434,854
Restricted for:				
Unincorporated services	2,666,090	-	2,666,090	-
Recreation	712,663	-	712,663	-
Capital projects	6,104,357	-	6,104,357	-
Specific health program	-	-	-	1,139,966
Public safety	8,079,749	-	8,079,749	-
Economic development	334,568	-	334,568	-
Airport improvements	34,206	-	34,206	-
Law library	29,841	-	29,841	-
Unrestricted (deficit)	16,819,287	509,942	17,329,229	(2,527,780)
Total Net Position	$ 107,432,231	$ 955,189	$ 108,387,420	$ 2,047,040

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2019

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 5,922,515	$ 1,193,768	$ -	$ -	$ (4,728,747)	$ -	$ (4,728,747)	$ -
Judicial	2,628,842	164,277	28,750	-	(2,435,815)	-	(2,435,815)	-
Public safety	17,751,534	4,906,310	53,409	8,646	(12,783,169)	-	(12,783,169)	-
Public works	14,163,745	289,463	-	959,785	(12,914,497)	-	(12,914,497)	-
Health and welfare	690,712	-	-	-	(690,712)	-	(690,712)	-
Culture and recreation	977,079	11,396	-	969,203	3,520	-	3,520	-
Housing and development	695,092	138,918	-	-	(556,174)	-	(556,174)	-
Interest	5,993	-	-	-	(5,993)	-	(5,993)	-
Total Governmental Activities	42,835,512	6,704,132	82,159	1,937,634	(34,111,587)	-	(34,111,587)	-
Business-type Activities								
Commercial collection	18,346	29,975	-	-	-	11,629	11,629	-
Area transit	1,322,029	553,810	476,863	167,544	-	(123,812)	(123,812)	-
Total Business-type Activities	1,340,375	583,785	476,863	167,544	-	(112,183)	(112,183)	-
Total Primary Government	$ 44,175,887	$ 7,287,917	$ 559,022	$ 2,105,178	(34,111,587)	(112,183)	(34,223,770)	-
Component Units								
Department of Public Health	1,389,094	752,406	1,159,691	-	-	-	-	523,003
Public Library System	1,231,897	50,989	233,819	-	-	-	-	(947,089)
Total - Component Units	$ 2,620,991	$ 803,395	$ 1,393,510	$ -	-	-	-	(424,086)
		General Revenues						
		Property taxes levied for general government purposes			20,726,826	-	20,726,826	-
		Sales taxes			12,516,336	-	12,516,336	-
		Insurance premium tax			1,523,513	-	1,523,513	-
		Other taxes			369,692	-	369,692	-
		Allotments from participating governments			-	-	-	947,637
		Unrestricted investment earnings			222,231	1,439	223,670	17,604
		Miscellaneous			1,294,880	946	1,295,826	-
		Transfers			144,800	(144,800)	-	-
		Total General Revenues and Transfers			36,798,278	(142,415)	36,655,863	965,241
		Change in Net Position			2,686,691	(254,598)	2,432,093	541,155
		Net Position Beginning of Year			104,745,540	1,209,787	105,955,327	1,505,885
		Net Position End of Year			$ 107,432,231	$ 955,189	$ 108,387,420	$ 2,047,040

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2019
(With Comparative Totals at December 31, 2019)

	2019						2018
	General	Emergency Services	County-wide 2017 SPLOST	2017 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	$ 14,486,053	$ 3,996,244	$ -	$ 5,103,451	$ 11,370,083	$ 34,955,831	$ 29,741,869
Receivables:							
Accounts	1,506	207,470	-	-	204,538	413,514	432,559
Property taxes	1,442,765	324,968	-	-	390,861	2,158,594	2,280,509
Sales taxes	407,225	-	755,113	-	-	1,162,338	1,129,282
Intergovernmental	69,934	256,765	-	115,000	106,374	548,073	1,236,326
Interfund	23,002	-	-	366,985	16,856	406,843	399,032
Inventory	342,400	-	-	-	-	342,400	387,600
Prepaid items	109,255	16,105	-	-	30,953	156,313	133,513
Total Assets	$ 16,882,140	$ 4,801,552	$ 755,113	$ 5,585,436	$ 12,119,665	$ 40,143,906	$ 35,740,690
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	$ 10,516	$ 62,000	$ -	$ 116,947	$ 663,236	$ 852,699	$ 306,807
Accrued expenditures payable	657,377	196,884	-	-	153,298	1,007,559	803,902
Intergovernmental payable	494,378	-	388,128	-	-	882,506	823,933
Interfund payable	-	178	366,985	-	39,680	406,843	399,032
Other payable	6,164	-	-	-	-	6,164	6,164
Unearned revenue	277	6,708	-	-	-	6,985	6,985
Total Liabilities	1,168,712	265,770	755,113	116,947	856,214	3,162,756	2,346,823
Deferred Inflows of Resources	1,164,290	262,850	-	-	335,525	1,762,665	2,014,385
Total Liabilities and Deferred Inflows of Resources	2,333,002	528,620	755,113	116,947	1,191,739	4,925,421	4,361,208
Fund Balances							
Nonspendable	451,655	16,105	-	-	30,953	498,713	521,113
Restricted	-	4,256,827	-	5,468,489	8,236,158	17,961,474	14,364,290
Committed	599,354	-	-	-	-	599,354	2,099,354
Assigned	-	-	-	-	2,660,815	2,660,815	1,338,275
Unassigned	13,498,129	-	-	-	-	13,498,129	13,056,450
Total Fund Balances	14,549,138	4,272,932	-	5,468,489	10,927,926	35,218,485	31,379,482
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 16,882,140	$ 4,801,552	$ 755,113	$ 5,585,436	$ 12,119,665	$ 40,143,906	$ 35,740,690

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2019

Total Governmental Fund Balances			$ 35,218,485
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$ 118,434,692		
Less accumulated depreciation	(45,783,222)		72,651,470
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes			1,762,665
The internal service fund is used by management to charge the costs of the group health program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net position.			(96,229)
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			1,867,310
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$ (406,843)		
Interfund payables	406,843		-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.			
Compensated absences payable	$ (611,123)		
Net pension liability payable	(3,360,347)		(3,971,470)
Net Position of Governmental Activities			$ 107,432,231

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019
(With Comparative Totals For the Year Ended December 31, 2018)

	2019						2018
	General	Emergency Services	County-wide 2017 SPLOST	2017 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 20,511,083	$ 3,003,929	$ 8,135,326	$ -	$ 3,668,309	$ 35,318,647	$ 33,670,302
Intergovernmental	28,750	23,235	-	873,890	1,042,803	1,968,678	3,449,130
Licenses and permits	64,049	-	-	-	138,918	202,967	246,731
Charges for services	2,304,011	2,429,883	-	-	1,001,238	5,735,132	5,572,078
Impact fees	-	-	-	-	36,335	36,335	49,304
Fines and forfeitures	554,244	-	-	-	85,537	639,781	639,907
Investment earnings	135,890	33,167	-	7,909	66,537	243,503	145,349
Contributions	-	-	-	-	28,819	28,819	36,200
Miscellaneous	225,947	4,055	-	115,000	112,068	457,070	468,565
Total Revenues	23,823,974	5,494,269	8,135,326	996,799	6,180,564	44,630,932	44,277,566
Expenditures							
Current:							
General government	4,305,077	-	-		531,836	4,836,913	4,101,243
Judicial	2,509,915	-	-		19,018	2,528,933	2,351,910
Public safety	7,488,889	4,589,897	-	45,000	3,680,272	15,804,058	15,534,424
Public works	5,425,248	-	-		-	5,425,248	5,303,003
Health and welfare	637,622	-	-		35,000	672,622	707,247
Culture and recreation	977,079	-	-	427,078	-	1,404,157	1,007,764
Housing and development	246,997	-	-		447,860	694,857	558,684
Intergovernmental	-	-	4,181,558	-	12,351	4,193,909	4,050,578
Capital Outlay	-	372,714	-		4,501,153	4,873,867	9,443,793
Debt Service:							
Principal	438,306	-	-	-	-	438,306	81,790
Interest	5,993	-	-	-	-	5,993	12,066
Total Expenditures	22,035,126	4,962,611	4,181,558	472,078	9,227,490	40,878,863	43,152,502
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,788,848	531,658	3,953,768	524,721	(3,046,926)	3,752,069	1,125,064
Other Financing Sources (Uses)							
Proceeds from capital asset dispositions	-	-	-	-	-	-	9,265
Transfers in	132,134	-	-	4,943,768	3,583,346	8,659,248	5,142,559
Transfers (out)	(2,951,915)	(430,000)	(3,953,768)	-	(1,191,431)	(8,527,114)	(5,142,559)
Total Other Financing Sources (Uses)	(2,819,781)	(430,000)	(3,953,768)	4,943,768	2,391,915	132,134	9,265
Net Change in Fund Balances	(1,030,933)	101,658	-	5,468,489	(655,011)	3,884,203	1,134,329
Fund Balances Beginning of Year	15,625,271	4,171,274	-		11,582,937	31,379,482	30,173,653
Increase (Decrease) in Reserve for Inventory	(45,200)	-	-	-	-	(45,200)	71,500
Fund Balances End of Year	$ 14,549,138	$ 4,272,932	$ -	$ 5,468,489	$ 10,927,926	$ 35,218,485	$ 31,379,482

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2019

Net Changes In Fund Balances - Total Governmental Funds		$ 3,884,203
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	$ (3,562,568)	
Capital outlay	3,127,035	(435,533)
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement less book value of traded-in asset capitalized.		(269,744)
Net book value of capital assets received from business-type activities.		12,666
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of activities but not reported on the governmental fund statement of revenues, expenditures and changes in fund balances.		(234,994)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred @ 12/31/19	$ 1,762,665	
Deferred @ 12/31/18	(1,944,945)	(182,280)
Charges for services:		
Deferred @ 12/31/19	$ -	
Deferred @ 12/31/18	(69,440)	(69,440)
The decrease in inventory is added directly from the fund balances at the fund level but expenses are increased at the government-wide level		(45,200)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ 8,527,114	
Transfers out	(8,527,114)	-
The internal service fund used by management to charge the costs of the group insurance to individual funds are not reported in the government-wide statement of activities on the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		(368,582)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		438,306
Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/19	$ (611,123)	
Liability @ 12/31/18	568,412	(42,711)
Change In Net Position of Governmental Activities		$ 2,686,691

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2019

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Assets and Deferred Outflows of Resources				
Current Assets:				
Cash and cash equivalents	$ 330,027	$ -	$ 330,027	$ 364,805
Receivables:				
Accounts	-	-	-	67,966
Intergovernmental	250,367	-	250,367	-
Prepaid items	23,260	-	23,260	-
Total Current Assets	603,654	-	603,654	432,771
Capital Assets				
Depreciable, net	445,247	-	445,247	-
Total Assets	1,048,901	-	1,048,901	432,771
Deferred Outflow of Resources	120,222	-	120,222	-
Total Assets and Deferred Outflows of Resources	1,169,123	-	1,169,123	432,771
Liabilities and Deferred Inflows of Resources				
Current Liabilities:				
Accrued expenses payable	28,520	-	28,520	-
Compensated absences payable	14,634	-	14,634	-
Claims payable	-	-	-	529,000
Total Current Liabilities	43,154	-	43,154	529,000
Long-term Liabilities:				
Compensated absences payable	4,878	-	4,878	-
Net pension liability	103,928	-	103,928	-
Total Long-term Liabilities:	108,806	-	108,806	-
Total Liabilities	151,960	-	151,960	529,000
Deferred Inflows of Resources	61,974	-	61,974	-
Net Position				
Investment in capital assets	445,247	-	445,247	-
Unrestricted	509,942	-	509,942	(96,229)
Total Net Position	$ 955,189	$ -	$ 955,189	$ (96,229)

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2019

	Business-type Activities			Governmental Activities -
	Area Transit	Other Enterprise Fund	Total	Internal Service Fund
Operating Revenues				
Charges for services	$ 553,810	$ 29,975	$ 583,785	$ 3,577,262
Miscellaneous	-	-	-	997,169
Total Operating Revenues	553,810	29,975	583,785	4,574,431
Operating Expenses				
Personal services	783,387	3,631	787,018	-
Purchased services	141,093	-	141,093	-
Supplies	196,612	-	196,612	-
Landfill fees	-	14,640	14,640	-
Cost of services	-	-	-	4,944,036
Depreciation	153,055	-	153,055	-
Other	-	75	75	-
Total Operating Expenses	1,274,147	18,346	1,292,493	4,944,036
Operating Income (Loss)	(720,337)	11,629	(708,708)	(369,605)
Non-operating Revenue (Expenses)				
Operating grants	476,863	-	476,863	-
Investment earnings	955	484	1,439	1,023
Insurance recovery	545	-	545	-
Loss on disposal of capital assets	(47,882)	(12,666)	(60,548)	-
Miscellaneous revenue	400	-	400	-
Total Non-operating Revenue (Expenses)	430,881	(12,182)	418,699	1,023
(Loss) Before Capital Contributions, and Transfers Out	(289,456)	(553)	(290,009)	(368,582)
Capital Contributions	167,544	-	167,544	-
Transfers Out	-	(132,133)	(132,133)	-
Change in Net Position	(121,912)	(132,686)	(254,598)	(368,582)
Net Position Beginning of Year	1,077,101	132,686	1,209,787	272,353
Net Position End of Year	$ 955,189	$ -	$ 955,189	$ (96,229)

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2019

	Business-type Activities			Governmental Activities -
	Area Transit	Other Enterprise Fund	Total	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	$ 633,255	$ 39,588	$ 672,843	$ -
Cash received from interfund services provided	-	-	-	4,852,327
Cash payments for personal services	(767,318)	(3,631)	(770,949)	-
Cash payments for goods and services	(325,877)	(14,715)	(340,592)	-
Cash payments for claims	-	-	-	(5,246,036)
Net Cash Provided by (Used in) Operating Activities	(459,940)	21,242	(438,698)	(393,709)
Cash Flows from Noncapital Financing Activities				
Operating grants	476,863	-	476,863	-
Cash transferred to general fund	-	(132,133)	(132,133)	-
Net Cash Flows Provided By (Used In) Noncapital Financing Activities	476,863	(132,133)	344,730	-
Cash Flows from Capital and Related Financing Activities				
Insurance recovery and miscellaneous items	945	-	945	-
Acquisition of capital assets	(23,811)	-	(23,811)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(22,866)	-	(22,866)	-
Cash Flows from Investing Activities				
Investment earnings	955	484	1,439	1,023
Net Increase (Decrease) in Cash and Cash Equivalents	(4,988)	(110,407)	(115,395)	(392,686)
Cash and Cash Equivalents Beginning of Year	335,015	110,407	445,422	757,491
Cash and Cash Equivalents End of Year	$ 330,027	$ -	$ 330,027	$ 364,805
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ (720,337)	$ 11,629	$ (708,708)	$ (369,605)
Adjustments:				
Depreciation	153,055	-	153,055	-
(Increase) Decrease in Assets:				
Accounts receivable	-	9,613	9,613	277,896
Intergovernmental receivables	79,445	-	79,445	-
Prepaid items	11,828	-	11,828	-
Increase (Decrease) in Liabilities:				
Accrued expenses	12,140	-	12,140	-
Compensated absences payable	3,929	-	3,929	-
Claims payable	-	-	-	(302,000)
Net Cash Provided by (Used in) Operating Activities	$ (459,940)	$ 21,242	$ (438,698)	$ (393,709)
Non-cash Capital Activities:				
Contributions of capital assets from other governments	$ 167,544	$ -	$ 167,544	$ -
Transfers of capital assets to governmental activities	-	(12,666)	(12,666)	-
Total Non-cash Capital Activities:	$ 167,544	$ (12,666)	$ 154,878	$ -

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 684,011	$ 572,460
Due from others	2,925	6,566
Total Assets	$ 686,936	$ 579,026
Liabilities		
Due to others	$ 686,936	$ 579,026

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2019

	Department of Public Health	Public Library System	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,273,723	$ 537,363	$ 1,811,086
Investments	-	169,111	169,111
Receivables:			
Accounts	4,943	-	4,943
Intergovernmental	165,635	453,491	619,126
Prepaid items	-	16,439	16,439
Capital Assets:			
Depreciable capital assets, net	53,740	3,381,114	3,434,854
Total Assets	1,498,041	4,557,518	6,055,559
Deferred Outflows	492,783	166,972	659,755
Total Assets and Deferred Outflows	1,990,824	4,724,490	6,715,314
Liabilities			
Current Liabilities:			
Accounts payable	151,216	8,691	159,907
Accrued expenses payable	-	28,490	28,490
Intergovernmental payable	3,119	-	3,119
Compensated absences payable	9,072	12,015	21,087
Total Current Liabilities:	163,407	49,196	212,603
Long-term Liabilities: (net of current portion)			
Compensated absences payable	81,644	4,005	85,649
Net pension liability	1,320,752	558,349	1,879,101
Net OPEB liability	674,419	732,968	1,407,387
Total Long-term Liabilities	2,076,815	1,295,322	3,372,137
Total Liabilities	2,240,222	1,344,518	3,584,740
Deferred Inflows	833,159	250,375	1,083,534
Total Liabilities and Deferred Inflows	3,073,381	1,594,893	4,668,274
Net Position (Deficit)			
Investment in capital assets	53,740	3,381,114	3,434,854
Restricted for:			
Specific health program	1,139,966	-	1,139,966
Unrestricted (deficit)	(2,276,263)	(251,517)	(2,527,780)
Total Net Position (Deficit)	$ (1,082,557)	$ 3,129,597	$ 2,047,040

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2019

	Department of Public Health	Public Library System	Total
Expenses			
Health and welfare	$ 1,389,094	$ -	$ 1,389,094
Culture and recreation	-	1,231,897	1,231,897
Total Expenses	1,389,094	1,231,897	2,620,991
Revenues			
Program revenues:			
Charges for services	752,406	50,989	803,395
Operating grants and contributions	1,159,691	233,819	1,393,510
Total Program Revenues	1,912,097	284,808	2,196,905
Net Program Revenue	523,003	(947,089)	(424,086)
General Revenues			
Allotments from participating governments	-	947,637	947,637
Investment earnings	-	17,604	17,604
Total General Revenues	-	965,241	965,241
Change in Net Position	523,003	18,152	541,155
Net Position (Deficit) Beginning of Year	(1,605,560)	3,111,445	1,505,885
Net Position (Deficit) End of Year	$ (1,082,557)	$ 3,129,597	$ 2,047,040

See accompanying notes to the basic financial statements

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Thomas County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by an eight member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County does not follow subsequent private-sector guidance for its enterprise funds.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Thomas County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2019 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229/226-4241.

Thomas County Public Library System (the Library System) – The Library System operates pursuant to Official Code of Georgia Annotated Sections 20-5-40 through 20-5-59. The Library System provides public library services with its costs shared by participation local governmental agencies and grants from the State of Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

The Library System is governed by a nine-member board, four members appointed by the Thomas County Board of Commissioners, three members appointed by the City of Thomasville and two members appointed by smaller towns located in the County. The Library Board is without authority to determine the amount of funding, except by submission of budget requests to local governmental units from which the Library System receives support and to the State of Georgia for state and federal flow through funding. Membership in the Library and participation in the library services is at the discretion of each participating governmental agency. The Library Board has the power to designate management, the power to retain unreserved fund balances of local and other funds for continued operations and is the lowest level of oversight responsibility in the Library System operations.

The Thomas County Board of Commissioners provides a substantial majority of funding for the operations of the Library System, consequently, the Library System is deemed to have a financial benefit/burden relationship with the County. Accordingly, the Library System is considered to be a discretely presented component unit of the County. The Library System is reported on a June 30, 2018 fiscal year. Complete financial statements for the Library System may be obtained from its administrative office by calling 229/225-5252.

Related Organizations – The following are related organizations for which the County appoints one or more of the Board of Directors, but they do not meet any other of the reporting entity criteria:

- Southwest Georgia Regional Commission
- Board of Family and Children's Service
- Board of Tax Assessors and Board of Equalization
- Southwest Georgia Regional Board for Mental Health, Mental Retardation and Substance Abuse
- Georgia Pines Community Service Board
- City of Thomasville Recreational Advisory Board

Joint Ventures – The County participates in the following two joint ventures.

Southwest Georgia Regional Commission (SWGRC) - The County, in conjunction with fourteen counties in the Southwest Georgia area are members of the SWGRC. Membership in an SWGRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SWGRC. Each county and municipality in the state is required by law to pay minimum annual dues to the SWGRC. The SWGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Separately issued financial statements are available at the SWGRC's administrative office, 181 East Broad Street, Camilla, Ga. 31730, or by calling 229/522-3552.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines SWGRCs as "public agencies and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an SWGRC beyond its resources (O.C.G.A. 50-8-39.1).

Solid Waste - The County and the City of Thomasville joined together to operate a solid waste disposal and recycling facility for the mutual benefits of both governments. The initial agreement was dated 1973 but was amended by both parties on January 1, 1997 and March 25, 2002. The City of Thomasville holds all regulatory permits and is responsible for the construction and daily operations of the facility. The County owns the 485 acres of land on which these facilities are located. The City of Thomasville is required to maintain a separate fund for the landfill and recycling facility. All money generated by the solid waste and recycling facility shall be maintained in a separate bank account by the City of Thomasville.

Note 1 - Summary of Significant Accounting Policies (Continued)

At the conclusion of the City of Thomasville's annual audit, a determination will be made of excess cash and cash equivalents on hand. Excess cash and cash equivalents are defined as cash more than the amount needed for two months of next year's operating budget, one half of next year's capital budget, accrued closure and post closure care cost and reserves for future landfill expansion. After the determination of the excess cash and cash equivalents is made, the City's Mayor and the County Commission's Chairman shall meet and determine how the excess cash and cash equivalents are to be distributed. Should the determination of excess cash and cash equivalents indicate a shortfall of cash, the short fall will be funded through loans to be repaid by the landfill's revenue.

Complete financial statements for the City of Thomasville, Georgia may be obtained at their administrative offices by calling 229/227-7027.

Related Agency – The Thomas County Narcotics Division is 50% funded by the City of Thomasville. The County's Board of Commissioners approves and funds its budget within the general fund. Most of the employees are County employees and report directly to the Sheriff. The Narcotic Task Force monitors the narcotics division and shares information with the division commander. This task force is made up of the following members:

- Board of Commissioners Chairman
- County Manager
- Sheriff
- Mayor of Thomasville
- Thomasville City Manager
- Thomasville Police Chief
- District Attorney

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements. The statement of net position presents the financial position of the governmental activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted.*

Note 1 - Summary of Significant Accounting Policies (Continued)

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Emergency Services Fund – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and funds operating deficits in the E-911 fund.

2017 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2017 SPLOST fund to be used primarily for road construction.

County-wide 2017 SPLOST Fund - This fund accounts for the 2017 special purpose local option sales tax collections and then the County's share is transferred to the County's 2017 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Two of the proprietary funds are classified as enterprise funds and the other proprietary fund is an internal service fund, which accounts for the County's group health plan. The major enterprise fund is defined as follows:

Area Transit Fund - This fund provides transit services to the County residents.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the way the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-C). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services and federal and state grants.

Note 1 - Summary of Significant Accounting Policies (Continued)

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) (Emergency Services Fund)

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, a non-spendable fund balance is reported for a like amount of inventory on hand.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported, as this amount is not available for general appropriation.

1-E-6 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. The County's infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	70 - 75 Years	$50,000
Machinery and equipment	3 - 12 Years	$5,000
Infrastructure	20 - 50 Years	$250,000
Component Unit:		
Machinery and equipment	5 - 7 Years	$5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-7 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

1-E-8 Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Thomas County Defined Benefit Pension Plan and Trust, (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-9 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes and capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance - Fund balances may be classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County Board of Commissioners or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Note 1 - Summary of Significant Accounting Policies (Continued)

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.

- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues include investment earnings, operating grants and insurance recoveries. Nonoperating expenses include the loss on the disposition of capital assets.

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in the proprietary fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-13 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-14 Comparative Data

Comparative total data for the prior year has been presented only for individual funds in the fund financial statements to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

1-E-15 Implementation of New GASB Standards

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance.* The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic. As a result, the County did not implement any new GASB pronouncements.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information

The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. However, since each special revenue fund is part of a single department, the fund total is considered the department level. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2019 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Legal Compliance

During 2019, the County may have incurred the following legal violations:

- Unclaimed money not remitted
- The SPLOST fund not used to account for all capital projects financed by SPLOST funds
- The overspending of appropriations at the legal level of budgetary control

Unclaimed Money - The Tax Commissioner and the Sheriff have unclaimed money that should have been remitted to the Georgia Department of Revenue Unclaimed Property Program. Unclaimed property must be remitted to the state after five years as required by the Disposition of Unclaimed Property Act, O.C.G.A. Section 44-12-190 et.seq.

This non-action is a possible violation of state statute.

Note 2 – Stewardship, Compliance and Accountability

Use of the SPLOST Fund -The 2012 SPLOST fund transferred $190,000 on October 31, 2019 to the recreation fund to be used to construct a parking lot at the Thomas County Shooting Range. The parking lot was constructed in 2020.

The Georgia Local Government Uniform Chart of Accounts and Reporting Act directed the Georgia Department of Community Affairs to develop a uniform chart of accounts. This uniform chart of accounts states that the SPLOST Capital Projects Fund should be used to account for capital projects financed from SPLOST funds. The transfer from the SPLOST fund to the recreation fund may be violation of the Georgia Uniform Chart of Accounts and Reporting Act.

Excess of Expenditures over Appropriation - The County's expenditures exceeded appropriations, as amended, at the legal level of control in several departments within funds.

Per the Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

The following may be noncompliance with above statute.

Fund/Department	Budget	Actual	Variance
General Fund:			
Culture & Recreation – Library	$903,612	$977,079	$ 73,467
Hotel Motel Tax Fund:			
General Government	482,900	521,299	38,399
Capital Outlay	-	10,402	10,402
Sheriff's Drug Forfeiture Fund:			
Public Safety	30,000	76,695	46,695
Airport Fund:			
General Government	9,000	10,537	1,537
Unincorporated Services Fund:			
Public Safety	25,000	38,493	13,493

Note 2-C. Deficit Equity

The group health fund reports a deficit net position of $96,229 at December 31, 2019.

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Note 3 - Detailed Notes on All Funds (Continued)

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

As of December 31, 2019, all the County's deposits were covered, either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Thomas County Health Department's deposits and the Thomas County Public Library System's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Activities - Balance Sheet	$ 35,320,636
Business-Type Activities - Statement of Net Position	330,027
Statement of Fiduciary Assets and Liablilities	653,875
Total	$ 36,304,538

3-B. Receivables

Receivables at December 31, 2019, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowances for uncollectibles are as follows:

- General fund - $58,597
- Emergency services fund - $ 7,200
- Fire district 1 & 2 fund - $ 3,100
- Fire district 3 fund - $ 3,500

3-C. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1, 2019. The property taxes were levied on August 27, 2019. Property taxes were billed on September 13, 2019 and are due upon receipt, however, the actual due date was November 15, 2019.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education. The County also collects vehicle and mobile home taxes for the cities located in Thomas County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2019, was as follows:

	Balance 1/1/2019	Additions	Deductions	Balance 12/31/2019
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,184,697	$ 45,000	$ -	$ 3,229,697
Land under the roads	5,005,760	-	-	5,005,760
Construction in progress	184,352	952,076	-	1,136,428
Total nondepreciable capital assets	8,374,809	997,076	-	9,371,885
Depreciable capital assets:				
Buildings and improvements	38,482,609	427,078		38,909,687
Machinery and equipment	21,199,965	1,864,686	2,797,014	20,267,637
Infrastructure	49,885,483	-	-	49,885,483
Total depreciable capital assets	109,568,057	2,291,764	2,797,014	109,062,807
Total capital assets	117,942,866	3,288,840	2,797,014	118,434,692
Accumulated depreciation:				
Buildings	8,980,016	654,625	-	9,634,641
Machinery and equipment	14,321,655	2,053,062	2,527,270	13,847,447
Infrastructure	21,297,114	1,004,020	-	22,301,134
Total accumulated depreciation	44,598,785	3,711,707	2,527,270	45,783,222
Governmental activities capital assets, net	$ 73,344,081	$ (422,867)	$ 269,744	$ 72,651,470

*The depreciable capital assets and accumulated depreciation included additions of $149,139.

Governmental activities depreciation expense

General government	$ 698,692
Judicial	4,506
Public safety	1,212,436
Public works	1,628,844
Housing and develkopment	18,090
Total governmental activities depreciation expense	$ 3,562,568

Note 3 - Detailed Notes on All Funds (Continued)

The depreciable capital assets:

	Balance 1/1/2019	Additions	Deductions	Balance 12/31/2019
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	889,539	208,208	285,095	812,652
Total capital assets	922,820	208,208	285,095	845,933
Less accumulated depreciation:				
Buildings and improvements	33,280	-	-	33,280
Machinery and equipment	422,044	169,908	224,546	367,406
Total accumulated depreciation	455,324	169,908	224,546	400,686
Business-type activities capital assets, net	$ 467,496	$ 38,300	$ 60,549	$ 445,247

*The depreciable capital assets and accumulated depreciation included additions of $16,853.

The depreciation expense for the business-type activities relates to the area transit fund, $153,055.

Capital asset activity for the component units for the year ended June 30, 2019, was as follows:

	Balance 7/1/2018	Additions	Deductions	Balance 6/30/2019
Thomas County Public Library System:				
Depreciable capital assets:				
Buildings and improvements	$ 2,583,640	$ -	$ -	$ 2,583,640
Equipment	731,763	6,225	6,736	731,252
Library collections	2,819,190	131,418	96,455	2,854,153
Total depreciable capital assets	6,134,593	137,643	103,191	6,169,045
Less accumulated depreciation:				
Buildings and improvements	348,140	47,612	-	395,752
Equipment	357,602	35,500	6,736	386,366
Library collections	1,982,127	120,141	96,455	2,005,813
Total accumulated depreciation	2,687,869	203,253	103,191	2,787,931
Thomas County Public Library System				
Capital assets - net	$ 3,446,724	$ (65,610)	$ -	$ 3,381,114

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2018	Additions	Deductions	Balance 6/30/2019
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 348,119	$ 14,263	$ -	$ 362,382
Less accumulated depreciation	293,156	15,486	-	308,642
Thomas County Health Department - Capital assets, net	$ 54,963	$ (1,223)	$ -	$ 53,740

3-E. Deferred Inflows and Outflows of Resources

Fund Financial Reporting Level - In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County reports one of these items. This item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes and charges for services. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

These amounts are reported as follows:

Fund	Amount	Types of Resources
General	$ 1,164,290	Property taxes
Emergency Services	262,850	Property taxes
Fire Districts #1 & #2	104,625	Property taxes
Fire Districts #3	230,900	Property taxes
Total	$ 1,762,665	

Government-wide Financial Reporting Level - The County also has deferred inflows of resources and deferred outflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension plan before fiscal year end but after the measurement date of the County's net pension liability are reported as deferred outflows of resources.

Note 3 - Detailed Notes on All Funds (Continued)

For governmental activities, the amounts reported as deferred outflows of resources are $3,871,126 and $2,003,816 for deferred inflows of resources. For business-type activities the amounts reported as deferred outflows of resources are $120,222 and $61,974 for deferred inflows of resources.

3-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The following table includes the interfund receivables and payables at December 31, 2019:

	Payable From:			
Payable to:	County-wide SPLOST fund	Emergency Services fund	Nonmajor governmental funds	Total
General fund	$ -	$ 178	$ 22,824	$ 23,002
2017 SPLOST fund	366,985	-	-	366,985
Nonmajor governmental fund	-	-	16,856	16,856
Total	$ 366,985	$ 366,985	$ 39,680	$ 406,843

The County expects to repay all interfund balances within one year, except for the impact fee fund which has a balance of $19,201.

The following table includes $140,140 collected by agency funds and due to various governmental funds, that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 126,995
Emergency services	3,435
Fire district 3	2,551
Law library	2,020
Drug abuse	1,134
Sheriff's drug forfeiture	4,005
Total	$ 140,140

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2019, consisted of the following:

	Transfers From						
Transfers to	General fund	Emergency services fund	2006 SPLOST fund	2012 SPLOST fund	County-wide 2017 SPLOST fund	Commercial Collection	Total
General fund	$ -	$ -	$ -	$ -	$ -	$ 132,133	$ 132,133
2012 SPLOST fund	-	-	11,431	-	-	-	11,431
2017 SPLOST fund	-	-	-	990,000	3,953,768	-	4,943,768
Capital improve. fund	1,451,915	-	-	-	-	-	1,451,915
Nonmajor governmental funds	1,500,000	430,000	-	190,000	-	-	2,120,000
Total	$ 2,951,915	$ 430,000	$ 11,431	$ 1,180,000	$ 3,953,768	$ 132,133	$ 8,659,247

The amounts above could differ from the financial statements due to rounding.

The transfer from the county-wide 2017 SPLOST fund to the 2017 SPLOST fund ($3,953,768) is the County's share of the special purpose local option sales taxes, as authorized in 2017. The transfer (i.e., $430,000) from the emergency services fund to the E-911 fund is to cover the E-911 fund (nonmajor governmental fund) deficit as the telephone surcharge is not adequate to balance this fund. The transfer from the general fund of $1,500,000 to unincorporated services fund was to provide funding The 2006 SPLOST fund transferred its cash of $11,431 to the 2012 SPLOST fund to close the 2006 SPLOST fund. The 2012 SPLOST fund transferred its excess cash of $990,000 to the 2017 SPLOST fund to be used on roads. The 2012 SPLOST fund transferred $190,000 to the recreation fund to be used on constructing a parking lot at the new shooting range.

3-G. Long-Term Debt

Governmental Activities Notes Payable – In this fiscal year, the County retired its only outstanding capital lease payable.

Capital Lease Payable – Ameris Bank #1 - This note was issued on June 15, 2017 in the original amount of $606,283 to purchase one excavator, one savage boom mower, one vac body and one Freightliner cab and chassis at an interest rate of 2.32% with annual payments (which includes principal and interest) of $93,856 beginning December 31, 2017.

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2019:

	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2019	Amounts Due in One Year
Governmental Activities					
Capital lease payable - Ameris Bank #1	$ 438,306	$ -	$ 438,306	$ -	$ -
Compensated absences	568,412	623,846	581,135	611,123	458,343
Total Governmental Activities	$ 1,842,938	$ 623,846	$ 1,019,441	$ 611,123	$ 458,343
Business-type Activities					
Compensated absences	$ 15,583	$ 20,409	$ 16,480	$ 19,512	$ 14,634

	Outstanding 7/1/2018	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Thomas County Health Department					
Compensated absences	$ 78,489	$ 12,227	$ -	$ 90,716	$ 9,072
Public Library System					
Compensated absences	$ 10,819	$ 13,493	$ 8,292	$ 16,020	$ 12,015
Total Component Units	$ 89,308	$ 25,720	$ 8,292	$ 106,736	$ 21,087

For governmental fund types capital lease payable was being repaid from the general fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, the general fund, the emergency services fund, the fire district 1 & 2 fund, fire district 3 fund and the E-911 fund. The compensated absences liability for business-type activities is paid by the area transit fund.

3-H. Pensions

Defined Benefit Pension Plan

Plan Description. The Thomas County Defined Benefit Pension Plan and Trust, (the "Plan"), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries.

Effective January 1, 2014 all new hires, rehires, or anyone changing from part to full-time status are required to participate in the plan.

Note 3 - Detailed Notes on All Funds (Continued)

Retirees and beneficiaries currently receiving benefits	63
Terminated participants entitled to but not yet receiving benefits	111
Active employees participating in the plan	385
Total number of participants	559

Benefits Provided. The County sponsors the Plan. The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan. All full-time employees and employees receiving county supplements participate in the plan.

Participants become eligible to retire at age 65 with five years of participation in the Plan. Benefits vest after ten years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination.

Contributions. The County is required to contribute at an actuarially determined rate annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement. The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

County employees are required to contribute to the Plan. The County contributes using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2019 was 5.2% of covered-employee payroll or $579,611. The County's covered payroll for employees participating in the Plan as of January 1, 2019, the most recent actuarial valuation date) was $10,467,284 (based on covered earnings for the preceding year). The employees contribute 3% of covered payroll. The contributions from the employees are post tax.

The average compensation is an average of the highest consecutive 60 whole months of the last 120 whole months of employment.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At December 31, 2019, the County reported a net pension liability of $3,464,275. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. For the year ended December 31, 2019 , the County recognized pension expense of $797,451.

Note 3 - Detailed Notes on All Funds (Continued)

Components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2017	$ 17,992,758	$ 16,720,607	$ 1,272,151
Changes for the year:			
Service cost	526,126	-	526,126
Interest	1,282,913	-	1,282,913
Liability Experience (Gain)/Loss	(852,183)	-	(852,183)
Assumption Change	1,091,927	-	1,091,927
Employer contributions	-	426,808	(426,808)
Employee contributions	-	346,481	(346,481)
Net investment income	-	(769,308)	769,308
Benefit payments	(594,811)	(594,811)	-
Administrative expense	-	(54,213)	54,213
Other changes	-	(93,109)	93,109
Net changes	1,453,972	(738,152)	2,192,124
Balances at December 31, 2018	$ 19,446,730	$ 15,982,455	$ 3,464,275

Plan fiduciary net position as a percentage of the total pension liability	82.19%
Covered employee payroll	$ 10,467,284
Net pension liability as a percentage of covered employee payroll	33.10%

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 1,871,332	$ (717,170)
Changes in assumptions	1,565,975	-
Diffrences between expected and actual experience	-	(1,348,620)
Contributions made after measurement date	554,041	-
Total	$ 3,991,348	$ (2,065,790)

Note 3 - Detailed Notes on All Funds (Continued)

Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	Assumptions Deferred Outflows	Investments Deferred Outflows	Deferred Inflows
2020	N/A	N/A	N/A
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A
2024	N/A	N/A	N/A
2025	N/A	N/A	N/A
2026	N/A	N/A	N/A
Totals	$ -	$ -	$ -

The actuary is unable to provide the above information for 2019.

Actuarial Assumptions. The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future salary increases	4.5% per year with an age-basedscale
Cost of living adjustments	2%
Net investment rate of return	7%

Investment Return Assumptions.

Estimated 65th percentile return based on UBS	6.10%

Capital Market Assumptions.

Five year performance in excess of benchmarks	.90%
Assumed Annual Investment Return	7.00%

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2019 are summarized in the following table:

Mortality rates were based on the RP-projected with scale AA to 2019 Mortality Table.

The dates of the experience studies on which significant assumptions are based, was February 2019.

Note 3 - Detailed Notes on All Funds (Continued)

	Target Allocation	Range
Fixed Income	30%	25% - 35%
Equities:	70%	65% - 75%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10.0% - 20%
Multi-Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%

Discount Rate. The discount rate used to measure the total pension liability was 7 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	6.00%	$ 5,897,502
Current discount rate	7.00%	3,464,275
1% increase	8.00%	1,427,296

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Fund Equity

Fund Balances – Fund balances are classified as follows:

- ***Nonspendable*** – The following fund balances are nonspendable because they are not in spendable form:

General Fund:	
Prepaid items	$ 109,255
Inventories	342,400
Total	$ 451,655
Emergency Services Fund:	
Prepaid items	$ 16,105
Nonmajor Special Revenue Funds:	
Prepaid items	$ 30,953

- ***Restricted*** – The following fund balances are legally restricted to specified purposes:

Emergency Services Fund	
Public safety	$ 4,256,827
2017 SPLOST Fund	
Capital projects	$ 5,468,489
Nonmajor Special Revenue Funds:	
Public safety	$ 3,822,922
Economic development	334,568
Law library	29,841
Capital projects	606,632
Recreation	712,663
Unincorporated services	2,666,090
Airport improvements	34,206
Total Nonmajor Special Revenue Funds	$ 8,206,922
Nonmajor Capital Projects Funds:	
Capital projects	$ 29,236

- ***Committed*** – The following fund balance is committed to a specific purpose:

General Fund	
Unincorporated	$ 599,354

Note 3 - Detailed Notes on All Funds (Continued)

- ***Assigned*** – The following fund balance is assigned to specific purposes:

Nonmajor Capital Projects Fund	
Capital improvements fund	
Capital projects	$ 2,660,815

- ***Unassigned*** – The following fund balance includes the unassigned amount:

General Fund	$ 13,498,129

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2019 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 118,434,692	$ 845,933
Less accumulated depreciation	45,753,222	400,686
Net investment in capital assets	$ 72,681,470	$ 445,247

3-J. Operating Leases

The County has entered into eight operating leases as lessee.

Lessee – Solid Waste Collection Facility Lease - In February 2016, the County entered into an operating lease with an individual for the use of .4 of an acre, as a solid waste collection facility. The lease term is August 1, 2016 – July 31, 2026 with $1,000 annual payments.

The future minimum lease payments follow:

Year	Annual Payments
2020	$ 1,000
2021	1,000
2022	1,000
2023	1,000
2024	1,000
2025-2026	2,000
Total	$ 7,000

Note 3 - Detailed Notes on All Funds (Continued)

Sand Site Lease - In May 2006, the County entered into an operating lease with an individual for prospecting, exploring, drilling, removing and mining for sand. The initial lease term was May 1, 2006 – April 30, 2007. The lease amount is one-dollar plus royalty payments of fifty cents per cubic yard removed. The initial site includes approximately 1633 cubic yards.

The County exercised an option in 2006 by paying $60,000 to extend the contract to August 20, 2021. The option includes the use of approximately 15 acres for the same purpose as above. The lease option contains an annual payment of $8,679 for sand removed.

John Deere Financial Leasing Lease – On June 22, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $25,840 and the first payment was due December 1, 2017. At the end of the lease agreement, the County has a purchase option for $143,211.

The future minimum lease payments follow:

Year	Annual Payments
2020	$ 25,840
2021	25,840
Total	$ 51,680

Caterpillar Financial Services Corporation Lease – On June 19, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $24,956 and the first payment was due December 1, 2017. At the end of the lease agreement, the County has a purchase option for $138,600.
The future minimum lease payments follow:

Year	Annual Payments
2020	$ 24,956
2021	24,956
Total	$ 49,912

John Deere Financial Leasing Lease – On August 14, 2018, the County entered into an operating lease for a motor grader and blade. The lease requires five annual payments of $31,975 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $164,655.

Note 3 - Detailed Notes on All Funds (Continued)

The future minimum lease payments follow:

Year	Annual Payments
2020	$ 31,975
2021	31,975
2022	31,975
Total	$ 95,925

John Deere Financial Leasing Lease – On July 23, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,433 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

The future minimum lease payments follow:

Year	Annual Payments
2020	$ 22,433
2021	22,433
2022	22,433
Total	$ 67,299

John Deere Financial Leasing Lease – On October 22, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,084 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

The future minimum lease payments follow:

Year	Annual Payments
2020	$ 22,084
2021	22,084
2022	22,084
Total	$ 66,252

Gerald H. Pryor Building Lease – On December 10, 2019, the County entered into an operating lease for the use of a building located at 1402 E. Jackson, Thomasville, Georgia. The initial lease term was one year beginning January 1, 2020 and ending December 31, 2020. The rent is $5,400 per month. The lease includes an option for three one year renewals ending December 31, 2023. The monthly payments would have been $5,562 for 2021, $5,728 for 2022 and $5,900 for 2023.

Note 3 - Detailed Notes on All Funds (Continued)

The lease includes special stipulations in which the County has the right to purchase the building at any time before December 31, 2023 for $700,000 cash to seller at closing. Subsequent to year end, the County purchased the building on March 27, 2020 for $655,476. In 2019, the County incurred remodeling costs totaling $25,257, which is reported as construction in progress at December 31, 2019.

Note 4 – Other Note

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2019. No provision has been made in the financial statements for the year ended December 31, 2019, for any estimate of potential unpaid claims.

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Note 4 - Other Notes (Continued)

The County carries a combined property, casualty, and crime coverage with the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA).

Coverages are as follows:	Limits	Deductible
Property Coverage Description	Real and Personal Property- Section IA-Per Schedule on File	$10,000
	Automobile Physical - Damage – Section IB Per Schedule on File	$10,000
Casualty Coverage Description	General Liability - Section II $1,000,000	$10,000
	Law Enforcement Liability – Section III $1,000,000	$10,000
	Automobile Liability – Section IV $1,000,000	$10,000
	Errors & Omissions Liability - Section V $1,000,000/3,000,000	$10,000
Crime Coverage	Money & Securities: Within Premises - Section VIA $150,000 Outside Premises - Section VIB $150,000 Blanket Employee Dishonesty - Section VIC $ 50,000 Statutory Bonds – Section VID As required Forgery and Alteration - Section VI E $150,000 Computer Theft and Funds Transfer Fraud – Section VIF $150,000 Money Orders and Counterfeit Currency – Section VIG $150,000	$10,000
Deductible	All coverages are subject to a per occurrence deductible of $10,000	

Coverage is subject to all terms, conditions, and internal limits as specified in ACCG-IRMA Coverage Agreement.

Self-insurance Program - Effective September 1, 1995 the County began a self-insurance program for medical claims. The purpose of the program is to pay medical claims for County employees and their covered dependents and to minimize the total cost of medical insurance to the County. The County purchases stop loss insurance to limit their risk management cost.

The self-insurance program was accounted for in the General Fund until January 1, 2000. At that time the County began accounting for the self-insurance program in an internal service fund on the cost reimbursement method.

The following represents the changes in approximate liabilities for the County from January 1, 2017 to December 31, 2019:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2017	$ 1,075,000	$ 3,961,270	$ 4,397,270	$ 639,000
2018	639,000	3,868,656	3,676,656	831,000
2019	831,000	3,887,759	4,189,759	529,000

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

Note 4 – Other Note (Continued)

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2019. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, January 1, 2006 the County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism. This tax increased to 8% on July 1, 2016.

A summary of the transactions for the year ended December 31, 2019 follows:

Receipts:	
Lodging tax receipts	$ 369,378
Disbursements to:	
Destination Thomasville Tourism Authority	$ 202,344
Thomas County Tourism	27,621
Thomas County shooting range	198,461
Passed down to others (local governments in Thomas County)	37,045
Unrelated disbursements	66,230
Total tax and investment earnings disbursements	$ 531,701

Note 4 – Other Note (Continued)

4-D Tax Abatements

The County is subject to tax abatements granted by the Thomasville Payroll Development Authority (the Authority), an entity created by the City of Thomasville, Georgia. The stated purpose of this Authority is increasing business activity and employment in the County. The Authority may grant property tax abatements for amounts up to 100% of the tax assessment, for attracting or retaining businesses within the County's geographic boundaries.

The amount of the County's 2019 property tax revenues was abated pursuant to agreements issued by the Authority as follows:

Agreements first effective before 2019	$29,021

Also, the County is subject to abatements allowed under the following state statutes and programs:

Rehabilitated historical property - GA code section 48-5-7.2.	$ 5,935
This code section allows a preferential assessment on property certified by the Georgia Department of Natural Resources as a rehabilitated historic property	
Conservation Use Property - GA Code Section 48-5-7.4	$1,723,349
This code section allows a preferential assessment on property primarily for farming and production of agricultural products or timber.	
Georgia Forest Land Protection Act of 2008 - GA Code Section 48-5-7.7.	$1,043,200
This code section abates the property taxes on property that has its primary use for the production of trees, timber or other wood and wood fiber product from the land. The State of Georgia paid the County for the loss of this revenue. For 2019, the County will receive $1,158,925 from the state for this abatement.	
Other state programs	$ 1,927
Total tax abatement in 2019, related to state programs	$2,774,411

Note 4 – Other Note (Continued)

4-E Subsequent Events

Subsequent events were evaluated through September 15, 2020, which is the date the financial statements were available to be issued.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, as of April 2, 2020, Georgia Governor Brian P. Kemp issued a statewide Shelter in Place Executive Order to help slow the spread of COVID-19. He issued the closure of the physical location of every "non-life sustaining" ["non-essential"] business for what may be an extended period of time. There has been no immediate impact to our operations. Future potential impacts may include continued disruptions or restrictions on our employees' ability to work. The future effects of these issues are unknown. The order was lifted on April 30, 2020.

Note 4 – Other Note (Continued)

Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act) on March 27, 2020 to provide vital resources to governments, businesses, and individuals in combating COVID-19. President Trump signed the Act into law, and his administration continues to provide guidance on the many federal funding streams included in the legislation.

The first phase of funding allocated 30% of the $1.23 billion to local governments that did not receive a direct allocation and are not located in a county that received a direct allocation established on a per capita basis using U.S. Census Bureau's vintage 2019 sub-county population. Thomas County's 30% share is $ 342,511 and was received in August 2020. The remaining 70% will be available on a reimbursement basis. Phase One funding should be used by September 1, 2020, or it may be recalled and reallocated for other uses. Thomas County anticipates it will use most of the remaining 70% which is approximately $ 799,192.

REQUIRED SUPPLEMENTARY INFORMATION

Thomas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 19,797,000	$ 20,417,600	$ 20,511,083	$ 93,483
Licenses and permits	69,000	69,000	64,049	(4,951)
Intergovernmental	29,000	29,000	28,750	(250)
Charges for services	2,042,186	2,042,186	2,304,011	261,825
Fines and forfeitures	615,000	615,000	554,244	(60,756)
Investment earnings	1,000	1,000	135,890	134,890
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	195,000	195,000	225,947	30,947
Total Revenues	22,749,186	23,369,786	23,823,974	454,188
Expenditures				
Current:				
General government	4,510,572	4,565,572	4,305,077	260,495
Judicial	2,671,103	2,678,803	2,509,915	168,888
Public safety	7,534,437	7,578,837	7,488,889	89,948
Public works	5,529,466	5,692,466	5,425,248	267,218
Health and welfare	640,000	640,000	637,622	2,378
Culture and recreation	903,612	903,612	977,079	(73,467)
Housing and development	272,804	272,804	246,997	25,807
Debt Service:				
Principal	83,687	438,306	438,306	-
Interest	10,169	6,050	5,993	57
Total Expenditures	22,155,850	22,776,450	22,035,126	741,324
Excess of Revenues Over Expenditures	593,336	593,336	1,788,848	1,195,512
Other Financing Sources (Uses)				
Transfers in	-	-	132,134	132,134
Transfers (out)	-	-	(2,951,915)	(2,951,915)
Contingencies	(593,336)	(593,336)	-	593,336
Total Other Financing Sources (Uses)	(593,336)	(593,336)	(2,819,781)	(2,226,445)
Net Change in Fund Balances	$ -	$ -	(1,030,933)	$ (1,030,933)
Fund Balances Beginning of Year			15,625,271	
Decrease in Reserve for Inventory			(45,200)	
Fund Balances End of Year			$ 14,549,138	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,954,300	$ 2,954,300	$ 3,003,929	$ 49,629	$ 2,940,588
Intergovernmental	-	-	23,235	23,235	1,089,623
Charges for services	2,503,000	2,503,000	2,429,883	(73,117)	2,407,577
Investment earnings	7,000	7,000	33,167	26,167	18,058
Miscellaneous	5,000	5,000	4,055	(945)	26,146
Total Revenues	5,469,300	5,469,300	5,494,269	24,969	6,481,992
Expenditures					
Current:					
Public safety	4,340,866	4,591,745	4,589,897	1,848	4,864,335
Capital Outlay	14,000	371,000	372,714	(1,714)	157,319
Total Expenditures	4,354,866	4,962,745	4,962,611	134	5,021,654
Excess of Revenues Over Expenditures	1,114,434	506,555	531,658	25,103	1,460,338
Other Financing Sources (Uses)					
Contingencies	(372,871)	(105,992)	-	105,992	-
Transfers in	-	30,000	-	(30,000)	-
Transfers (out)	(741,563)	(430,563)	(430,000)	563	(560,000)
Total Other Financing Sources (Uses)	(1,114,434)	(506,555)	(430,000)	76,555	(560,000)
Net Change in Fund Balances	$ -	$ -	101,658	$ 101,658	900,338
Fund Balances Beginning of Year			4,171,274		3,270,936
Fund Balances End of Year			$ 4,272,932		$ 4,171,274

Thomas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
Thomas County Defined Benefit Plan
For the Last Ten Fiscal Years

Measurement Date	*Total Pension Liability*	*Fiduciary Net Position*	*Net Pension Liability*	*Funded Ratio*	*Annual Covred Payroll (Prior Year)*	*Net Pension Liability As a % of Covered Payroll*
12/31/2014	$ 14,627,839	$ 13,429,707	$ 1,198,132	91.81%	$ 7,418,030	16.15%
12/31/2015	16,190,421	13,751,980	2,438,441	84.94%	8,328,791	29.28%
12/31/2016	17,533,405	14,392,552	3,140,853	82.09%	8,559,729	36.69%
12/31/2017	17,992,758	16,720,607	1,272,151	92.93%	9,668,464	13.16%
12/31/2018	19,446,730	15,982,455	3,464,275	82.19%	10,467,284	33.10%

Notes to The Schedule:

Methods and Assumptions Used to Determine Contribution Rates:

Valuation Timing	Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which the contributions are reported
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar Layered
Remaining Amortization Period	Generally 30 Years
Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Inflation Rate	2.50%
Salary Increases	3.5% with age based scale
Investment Rate of Return	7.25%
Cost of Living Adjustments	N/A
Retirement Age	Rates Based on Age
Turnover	Rates vary by group and age
Mortality	RP-2000 mortality set forward 2 years for employees and healthy Annuitants with generational projection per Scale AA, RP-2000 Disabled Mortality for Disabled Annuitants

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Thomas County Defined Benefit Plan
For the Years Ended December 31, 2019 - 2015

Total Pension Liability	**December 31, 2019**	**December 31, 2018**	**December 31, 2017**	**December 31, 2016**	**December 31, 2015**
Service cost	$ 646,458	$ 526,126	$ 447,341	$ 409,235	$ 363,316
Interest on total pension liability	1,337,352	1,282,913	1,271,172	1,195,075	1,081,047
Liability experience (gain)	(211,886)	(852,183)	-	-	-
Assumption change	930,546	1,091,927	(570,836)	250,848	545,980
Benefit payments, including refunds of employee contributions	(683,403)	(594,811)	(688,324)	(512,174)	(427,762)
Net Change in Total Pension Liability	2,019,067	1,453,972	459,353	1,342,984	1,562,581
Total Pension Liability - Beginning of Fiscal Year	19,446,730	17,992,758	17,533,405	16,190,421	14,627,840
Total Pension Liability - End of Fiscal Year	$ 21,465,797	$ 19,446,730	$ 17,992,758	$ 17,533,405	$ 16,190,421
Plan Fiduciary Net Position					
Employer contributions	$ 554,041	$ 426,808	$ 575,900	$ -	$ 542,894
Employee contributions	385,557	346,481	325,476	309,526	277,339
Net investment income	3,326,787	(769,308)	2,294,796	993,801	95,972
Employee contribution refunds	-	-	-	(68,587)	(35,641)
Benefit payments, including refunds of employee contributions	(683,403)	(594,811)	(664,245)	(443,587)	(392,121)
Administrative expenses	(70,056)	(54,213)	(48,281)	(46,995)	(43,420)
Other	(147,994)	(93,109)	(155,591)	(103,586)	(122,750)
Net Change in Plan Fiduciary Net Position	3,364,932	(738,152)	2,328,055	640,572	322,273
Total Plan Fiduciary Net Position - Beginning of Fiscal Year	15,982,455	16,720,607	14,392,552	13,751,980	13,429,707
Fiduciary Net Position - End of Fiscal Year	$ 19,347,387	$ 15,982,455	$ 16,720,607	$ 14,392,552	$ 13,751,980
County's Net Pension Liability - End of Fiscal Year	$ 2,118,410	$ 3,464,275	$ 1,272,151	$ 3,140,853	$ 2,438,441
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.13%	82.19%	92.93%	82.09%	84.94%
Covered Employee Payroll	$ 11,253,767	$ 10,467,284	$ 9,668,464	$ 8,559,729	$ 8,328,791
Net Pension Liability as a Percentage of Covered Employee Payroll	18.82%	33.10%	13.16%	36.69%	29.28%

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Note 1 – Budgetary Information

Budgets for the general fund and the emergency services fund are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

SUPPLEMENTARY INFORMATION

COMBINING & INDIVIDUAL FUND STATEMENTS

AND SCHEDULES

Thomas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 14,486,053	$ 15,620,503
Receivables:		
Accounts	1,506	10,771
Property taxes	1,442,765	1,528,344
Sales taxes	407,225	394,999
Intergovernmental	69,934	52,859
Interfund	23,002	22,205
Inventory	342,400	387,600
Prepaid items	109,255	81,867
Total Assets	$ 16,882,140	$ 18,099,148
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 10,516	$ 220,106
Accrued expenditures	657,377	539,129
Intergovernmental payable	494,378	420,971
Unearned revenue	277	277
Other	6,164	6,164
Total Liabilities	1,168,712	1,186,647
Deferred Inflows of Resources - Property Taxes	1,164,290	1,287,230
Total Liabilities and Deferred Inflows of Resources	2,333,002	2,473,877
Fund Balances		
Nonspendable - not in spendable form	451,655	469,467
Committed for unincorporated services	599,354	2,099,354
Unassigned	13,498,129	13,056,450
Total Fund Balances	14,549,138	15,625,271
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 16,882,140	$ 18,099,148

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2019 and 2018

	2019	2018
Revenues		
Taxes	$ 20,511,083	$ 19,974,522
Intergovernmental	28,750	105,446
Licenses and permits	64,049	84,644
Charges for services	2,304,011	2,304,978
Fines and forfeitures	554,244	535,433
Investment earnings	135,890	73,504
Miscellaneous	225,947	207,972
Total Revenues	23,823,974	23,286,499
Expenditures		
Current:		
General government	4,305,077	3,830,708
Judicial	2,509,915	2,335,429
Public safety	7,488,889	7,159,341
Public works	5,425,248	5,303,003
Health and welfare	637,622	672,247
Culture and recreation	977,079	890,712
Housing and development	246,997	170,468
Debt Service		
Principal	438,306	81,790
Interest	5,993	12,066
Total Expenditures	22,035,126	20,455,764
Excess of Revenues Over Expenditures	1,788,848	2,830,735
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	-	9,265
Transfers in	132,134	-
Transfers (out)	(2,951,915)	(1,197,670)
Other Financing Sources (Uses)	(2,819,781)	(1,188,405)
Net Change in Fund Balances	(1,030,933)	1,642,330
Fund Balances Beginning of Year	15,625,271	13,911,441
Increase (Decrease) in Reserve for Inventory	(45,200)	71,500
Fund Balances End of Year	$ 14,549,138	$ 15,625,271

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 12,800,000	$ 12,800,000	$ 12,418,390	$ (381,610)	$ 12,595,240
Timber	25,000	25,000	18,654	(6,346)	24,385
Motor vehicle tax	300,000	300,000	194,337	(105,663)	235,622
Motor vehicle title adv tax	800,000	1,300,000	1,342,115	42,115	981,416
Mobile home	95,000	95,000	95,973	973	95,887
Intangibles	175,000	175,000	220,176	45,176	271,037
Railroad	27,000	27,000	38,873	11,873	35,827
Property not on digest	20,000	20,000	14,780	(5,220)	17,368
Real estate transfer tax	75,000	75,000	89,020	14,020	103,795
Local option sales and use tax	4,000,000	4,120,600	4,381,010	260,410	3,993,761
Excise- taxes - fireworks	-	-	314	314	351
Insurance premium tax	1,200,000	1,200,000	1,523,513	323,513	1,421,300
FIFA	40,000	40,000	37,976	(2,024)	44,067
Interest and penalties	240,000	240,000	135,952	(104,048)	154,466
Total Taxes	19,797,000	20,417,600	20,511,083	93,483	19,974,522
Licenses and Permits					
Business licenses - alcoholic beverages					
Non-business licenses and permits					
Marriage licenses	22,000	22,000	25,225	3,225	23,410
Other	12,000	12,000	21,865	9,865	24,361
Late tag penalty	35,000	35,000	16,959	(18,041)	36,873
Total Licenses and Permits	69,000	69,000	64,049	(4,951)	84,644
Intergovernmental					
Federal	-	-	-	-	76,696
State	29,000	29,000	28,750	(250)	28,750
Total Intergovernmental	29,000	29,000	28,750	(250)	105,446
Totals carried forward	19,895,000	20,515,600	20,603,882	88,282	20,164,612

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

(continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 19,895,000	$ 20,515,600	$ 20,603,882	$ 88,282	$ 20,164,612
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	165,000	165,000	169,159	4,159	150,911
Recording of legal instruments	110,000	110,000	121,124	11,124	124,583
Printing and duplicating services	16,000	16,000	16,770	770	18,250
Data processing	500	500	-	(500)	-
Motor vehicle tag collection fees	65,000	65,000	89,484	24,484	68,988
Timber sales	-	-	5,388	5,388	192,688
Other:					
Commissions on tax collections	390,000	390,000	399,934	9,934	406,973
Other charges	8,000	8,000	12,252	4,252	12,764
Public safety	65,700	65,700	155,109	89,409	121,197
Streets and public improvements	55,000	55,000	82,056	27,056	87,442
Utilities/enterprise-sanitation	81,000	81,000	131,013	50,013	155,823
Other fees	17,000	17,000	12,450	(4,550)	9,530
Other charges for services					
Reimbursements	1,068,986	1,068,986	1,109,272	40,286	955,829
Total Charges for Services	2,042,186	2,042,186	2,304,011	261,825	2,304,978
Fines and Forfeitures					
Court	615,000	615,000	554,244	(60,756)	535,433
Investment Earnings	1,000	1,000	135,890	134,890	73,504
Contributions	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	160,000	160,000	159,357	(643)	159,356
Other	35,000	35,000	66,590	31,590	48,616
Total Miscellaneous	195,000	195,000	225,947	30,947	207,972
Total Revenues	22,749,186	23,369,786	23,823,974	454,188	23,286,499
Other Financing Sources					
Transfers in	-	-	132,134	132,134	-
Proceeds from the sale of capital assets	-	-	-	-	9,265
Total Other Financing Sources	-	-	132,134	132,134	9,265
Total Revenues and Other Financing Sources	$ 22,749,186	$ 23,369,786	$ 23,956,108	$ 586,322	$ 23,295,764

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 139,978	$ 139,978	$ 116,922	$ 23,056	$ 116,248
Purchased/contracted services	56,800	56,800	35,242	21,558	66,341
Supplies	24,700	24,700	5,719	18,981	26,193
Capital outlay	-	26,000	25,257	743	-
Total Elections	221,478	247,478	183,140	64,338	208,782
Commissioner's Office					
Personal services	794,144	794,144	780,668	13,476	652,225
Purchased/contracted services	317,300	317,300	304,007	13,293	310,461
Supplies	18,800	47,800	43,660	4,140	14,715
Capital outlay	45,000	45,000	72,346	(27,346)	12,072
Total Commissioner's Office	1,175,244	1,204,244	1,200,681	3,563	989,473
Informational Services					
Personal services	201,086	201,086	183,944	17,142	86,280
Purchased/contracted services	31,305	31,305	22,592	8,713	4,766
Supplies	4,500	4,500	9,616	(5,116)	692
Capital outlay	34,850	34,850	29,718	5,132	-
Total Informational Services	271,741	271,741	245,870	25,871	91,738
Tax Commissioner					
Personal services	455,440	455,440	410,155	45,285	379,672
Purchased/contracted services	117,000	117,000	130,813	(13,813)	114,227
Supplies	9,800	9,800	12,326	(2,526)	6,761
Total Tax Commissioner	582,240	582,240	553,294	28,946	500,660
Tax Assessor					
Personal services	510,069	510,069	463,443	46,626	423,686
Purchased/contracted services	124,784	124,784	59,398	65,386	54,607
Supplies	22,900	22,900	13,936	8,964	13,275
Capital outlay	-	-	-	-	19,198
Total Tax Assessor	657,753	657,753	536,777	120,976	510,766
Totals carried forward	2,908,456	2,963,456	2,719,762	243,694	2,301,419

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 2,908,456	$ 2,963,456	$ 2,719,762	$ 243,694	$ 2,301,419
Expenditures					
Facilities Management					
Personal services	517,617	517,617	524,894	(7,277)	483,353
Purchased/contracted services	161,025	161,025	155,854	5,171	132,797
Supplies	716,500	716,500	703,515	12,985	719,660
Capital outlay	31,500	31,500	27,469	4,031	27,398
Total Facilities Management	1,426,642	1,426,642	1,411,732	14,910	1,363,208
Buildings-Custodial					
Personal services	146,824	146,824	160,388	(13,564)	145,130
Purchased/contracted services	500	500	314	186	250
Supplies	28,150	28,150	12,881	15,269	20,701
Total Buildings-Custodial	175,474	175,474	173,583	1,891	166,081
Total General Government	4,510,572	4,565,572	4,305,077	260,495	3,830,708
Judicial					
Board of Equalization					
Personal services	11,450	11,450	6,879	4,571	2,600
Purchased/contracted services	11,900	11,900	4,932	6,968	2,131
Supplies	950	950	-	950	849
Total Board of Equalization	24,300	24,300	11,811	12,489	5,580
Superior Court					
Personal services	73,980	73,980	61,252	12,728	38,624
Purchased/contracted services	25,800	25,800	22,719	3,081	19,867
Supplies	2,100	2,100	2,090	10	1,575
Capital outlay	-	-	11,548	(11,548)	-
Total Superior Court	101,880	101,880	97,609	4,271	60,066
Clerk of the Superior Court					
Personal services	475,775	475,775	440,277	35,498	406,258
Purchased/contracted services	78,520	78,520	69,728	8,792	68,984
Supplies	15,400	15,400	11,573	3,827	12,758
Capital outlay	-	-	19,900	(19,900)	-
Total Clerk of the Superior Court	569,695	569,695	541,478	28,217	488,000
Court Reporters					
Personal services	181,610	181,610	175,231	6,379	170,874
Purchased/contracted services	3,000	3,000	576	2,424	1,092
Supplies	2,000	2,000	912	1,088	1,200
Total Court Reporters	186,610	186,610	176,719	9,891	173,166
District Attorney					
Purchased/contracted services	354,744	357,544	357,591	(47)	356,412
Supplies	19,456	19,456	23,984	(4,528)	19,456
Capital	-	4,600	-	4,600	-
Total District Attorney	374,200	381,600	381,575	25	375,868
Totals carried forward	5,767,257	5,829,657	5,514,269	315,388	4,933,388

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 5,767,257	$ 5,829,657	$ 5,514,269	$ 315,388	$ 4,933,388
Expenditures					
Judicial (Continued)					
State Court					
Personal services	131,750	131,750	125,219	6,531	104,706
Purchased/contracted services	34,600	34,600	22,132	12,468	27,987
Supplies	13,200	13,200	13,200	-	12,900
Total State Court	179,550	179,550	160,551	18,999	145,593
Magistrate Court					
Personal services	454,219	454,219	427,694	26,525	407,533
Purchased/contracted services	34,800	34,800	28,048	6,752	22,664
Supplies	23,550	23,550	10,994	12,556	9,836
Total Magistrate Court	512,569	512,569	466,736	45,833	440,033
Probate Court					
Personal services	244,005	244,005	226,541	17,464	210,663
Purchased/contracted services	32,560	32,560	29,598	2,962	27,271
Supplies	4,500	4,500	4,180	320	14,804
Total Probate Court	281,065	281,065	260,319	20,746	252,738
Juvenile Court					
Personal services	54,450	54,450	52,673	1,777	51,007
Purchased/contracted services	57,150	57,150	31,512	25,638	20,521
Supplies	3,550	3,550	2,624	926	845
Total Juvenile Court	115,150	115,150	86,809	28,341	72,373
Public Defender					
Purchased/contracted services	320,134	320,434	321,911	(1,477)	318,358
Supplies	5,950	5,950	4,397	1,553	3,654
Total Public Defender	326,084	326,384	326,308	76	322,012
Total Judicial	2,671,103	2,678,803	2,509,915	168,888	2,335,429
Totals carried forward	7,181,675	7,244,375	6,814,992	429,383	6,166,137

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 7,181,675	$ 7,244,375	$ 6,814,992	$ 429,383	$ 6,166,137
Expenditures					
Public Safety					
Sheriff					
Personal services	3,116,448	3,116,448	2,998,477	117,971	2,653,851
Purchased/contracted services	273,372	273,372	356,632	(83,260)	283,345
Supplies	467,300	467,300	449,332	17,968	533,702
Capital outlay	243,300	243,300	292,633	(49,333)	363,911
Total Sheriff	4,100,420	4,100,420	4,097,074	3,346	3,834,809
Courthouse Security					
Personal services	174,450	174,450	161,640	12,810	157,034
Purchased/contracted services	1,800	1,800	-	1,800	-
Supplies	4,800	4,800	2,400	2,400	2,687
Total Courthouse Security	181,050	181,050	164,040	17,010	159,721
Drug Squad					
Personal services	467,756	489,756	506,351	(16,595)	468,703
Purchased/contracted services	85,506	85,506	83,083	2,423	75,798
Supplies	60,833	60,833	39,908	20,925	49,305
Capital outlay	-	-	5,028	(5,028)	74,302
Total Drug Squad	614,095	636,095	634,370	1,725	668,108
Jail Operations					
Personal services	1,520,015	1,520,015	1,467,235	52,780	1,338,527
Purchased/contracted services	361,430	361,430	392,458	(31,028)	441,275
Supplies	382,200	382,200	360,044	22,156	360,656
Total Jail Operations	2,263,645	2,263,645	2,219,737	43,908	2,140,458
Corrections					
Personal services	-	-	-	-	-
Purchased/contracted services	-	-	-	-	-
Supplies	-	-	-	-	-
Total Corrections	-	-	-	-	-
			-		-
Totals carried forward	14,340,885	14,425,585	13,930,213	495,372	12,969,233

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 14,340,885	$ 14,425,585	$ 13,930,213	$ 495,372	$ 12,969,233
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	43,932	43,932	42,186	1,746	32,168
Purchased/contracted services	23,295	23,295	24,343	(1,048)	24,728
Supplies	4,000	4,000	1,222	2,778	1,034
Total Coroner	71,227	71,227	67,751	3,476	57,930
Animal Control					
Personal services	40,000	40,000	34,763	5,237	31,867
Purchased/contracted services:					
Humane Society	238,500	260,900	260,814	86	235,321
Other	3,000	3,000	10	2,990	452
Supplies	22,500	22,500	10,330	12,170	11,654
Capital outlay	-	-	-	-	19,021
Total Animal Control	304,000	326,400	305,917	20,483	298,315
Total Public Safety	7,534,437	7,578,837	7,488,889	89,948	7,159,341
Public Works					
Administration					
Personal services	1,867,560	1,867,560	1,922,590	(55,030)	1,708,153
Purchased/contracted services	650,796	650,796	627,693	23,103	711,575
Supplies	1,083,700	1,083,700	845,685	238,015	836,294
Capital outlay	78,000	78,000	80,038	(2,038)	153,774
Other	5,000	5,000	-	5,000	8,751
Total Administration	3,685,056	3,685,056	3,476,006	209,050	3,418,547
Sanitation					
Personal services	618,671	618,671	609,907	8,764	595,575
Purchased/contracted services	309,600	309,600	347,988	(38,388)	321,365
Supplies	173,050	173,050	155,597	17,453	152,439
Capital outlay	20,000	183,000	169,724	13,276	178,800
Total Sanitation	1,121,321	1,284,321	1,283,216	1,105	1,248,179
Totals carried forward	19,522,489	19,792,589	19,063,103	729,486	17,992,204

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 19,522,489	$ 19,792,589	$ 19,063,103	$ 729,486	$ 17,992,204
Expenditures					
Public Works (Continued)					
Fleet Services					
Personal services	553,549	553,549	521,797	31,752	473,394
Purchased/contracted services	22,940	22,940	20,812	2,128	22,275
Supplies	116,600	116,600	97,595	19,005	111,966
Capital outlay	30,000	30,000	25,822	4,178	28,642
Total Fleet Services	723,089	723,089	666,026	57,063	636,277
Total Public Works	5,529,466	5,692,466	5,425,248	267,218	5,303,003
Health and Welfare					
Health - public health administration	532,900	532,900	530,522	2,378	520,808
Welfare - community service	107,100	107,100	107,100	-	151,439
Welfare - capital outlay	-	-	-	-	-
Total Health and Welfare	640,000	640,000	637,622	2,378	672,247
Culture and Recreation					
Libraries	903,612	903,612	977,079	(73,467)	890,712
Housing and Development					
UGA Extension					
Personal services	163,950	163,950	155,586	8,364	122,587
Purchased/contracted services	15,900	15,900	19,697	(3,797)	13,363
Supplies	34,500	34,500	20,334	14,166	14,078
Capital Outlay	38,000	38,000	30,951	7,049	-
Total UGA Extension	252,350	252,350	226,568	25,782	150,028
Forest Resources	20,454	20,454	20,429	25	20,440
Total Housing and Development	272,804	272,804	246,997	25,807	170,468
Totals carried forward	22,061,994	22,332,094	21,590,827	741,267	20,361,908

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 22,061,994	$ 22,332,094	$ 21,590,827	$ 741,267	$ 20,361,908
Debt Service					
Principal	83,687	438,306	438,306	-	81,790
Interest	10,169	6,050	5,993	57	12,066
Total Debt Service	93,856	444,356	444,299	57	93,856
Total Expenditures	22,155,850	22,776,450	22,035,126	741,324	20,455,764
Other Financing Uses					
Transfers out	-	-	2,951,915	(2,951,915)	1,197,670
Contingencies	593,336	593,336	-	593,336	-
Total Other Financing Uses	593,336	593,336	2,951,915	(2,358,579)	1,197,670
Total Expenditures and Other Financing Uses	$ 22,749,186	$ 23,369,786	$ 24,987,041	$ (1,617,255)	$ 21,653,434

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 3,996,244	$ 3,053,730
Receivables:		
Accounts	207,470	223,724
Property taxes	324,968	339,344
Intergovernmental	256,765	987,150
Prepaid items	16,105	20,849
Total Assets	$ 4,801,552	$ 4,624,797
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 62,000	$ 15,473
Accrued expenditures	196,884	143,892
Interfund payables	178	-
Unearned revenue	6,708	6,708
Total Liabilities	265,770	166,073
Deferred Inflows of Resources - Property Taxes	262,850	287,450
Total Liabilities and Deferred Inflows of Resources	528,620	453,523
Fund Balances		
Nonspendable	16,105	20,849
Restricted for public safety	4,256,827	4,150,425
Total Fund Balances	4,272,932	4,171,274
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 4,801,552	$ 4,624,797

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 8,396,754	$ 2,973,329	$ 11,370,083
Receivables:			
Accounts	204,538	-	204,538
Taxes	106,374	-	106,374
Intergovernmental	390,861	-	390,861
Interfund	16,856	-	16,856
Prepaid items	30,953	-	30,953
Total Assets	$ 9,146,336	$ 2,973,329	$ 12,119,665
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 379,958	$ 283,278	$ 663,236
Accrued expenditures	153,298	-	153,298
Intergovernmental payable	-	-	-
Interfund payable	39,680	-	39,680
Total Liabilities	572,936	283,278	856,214
Deferred Inflows of Resources	335,525	-	335,525
Total Liabilities and Deferred Inflows of Resources	908,461	283,278	1,191,739
Fund Balances			
Nonspendable	30,953	-	30,953
Restricted	8,206,922	29,236	8,236,158
Assigned for capital outlay	-	2,660,815	2,660,815
Total Fund Balances	8,237,875	2,690,051	10,927,926
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 9,146,336	$ 2,973,329	$ 12,119,665

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 3,668,309	$ -	$ 3,668,309
Intergovernmental	979,203	63,600	1,042,803
Charges for services	982,474	18,764	1,001,238
Impact fees	36,335	-	36,335
Licenses and permits	138,918		138,918
Fines and forfeitures	85,537	-	85,537
Investment earnings	50,904	15,633	66,537
Contributions	28,819	-	28,819
Miscellaneous	39,024	73,044	112,068
Total Revenues	6,009,523	171,041	6,180,564
Expenditures			
Current:			
General government	531,836	-	531,836
Judicial	19,018	-	19,018
Public safety	3,680,272	-	3,680,272
Health and welfare	35,000	-	35,000
Housing and development	447,860	-	447,860
Intergovernmental	12,351	-	12,351
Capital Outlay	1,397,001	3,104,152	4,501,153
Total Expenditures	6,123,338	3,104,152	9,227,490
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,815)	(2,933,111)	(3,046,926)
Other Financing Sources (Uses)			
Transfers in	2,120,000	1,463,346	3,583,346
Transfers out	-	(1,191,431)	(1,191,431)
Total Other Financing Sources (Uses)	2,120,000	271,915	2,391,915
Net Change in Fund Balances	2,006,185	(2,661,196)	(655,011)
Fund Balances Beginning of Year	6,231,690	5,351,247	11,582,937
Fund Balances End of Year	$ 8,237,875	$ 2,690,051	$ 10,927,926

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(With Comparative Totals At December 31, 2018)

	2019													2018
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets														
Cash and cash equivalents	$ 31,165	$ 368,088	$ 1,076,792	$ 2,451,972	$ 35,865	$ 112,574	$ 58,645	$ 36,029	$ 625,833	$ 37,829	$ 618,336	$ 2,943,626	$ 8,396,754	$ 6,093,371
Receivables:														
Accounts	-	31,827	-	-	-	-	-	164,400	-	-	-	8,311	204,538	198,064
Intergovernmental	-	-	-	-	-	-	-	-	-	-	77,471	28,903	106,374	139,799
Taxes	-	-	128,475	262,386	-	-	-	-	-	-	-	-	390,861	412,821
Interfund	-	-	-	-	-	-	-	-	-	-	16,856	-	16,856	19,966
Prepaid items	-	-	7,328	16,224	-	-	-	4,498	-	-	-	2,903	30,953	30,797
Total Assets	$ 31,165	$ 399,915	$ 1,212,595	$ 2,730,582	$ 35,865	$ 112,574	$ 58,645	$ 204,927	$ 625,833	$ 37,829	$ 712,663	$ 2,983,743	$ 9,146,336	$ 6,894,818
Liabilities, Deferred Inflows of Resources and Fund Balances														
Liabilities														
Accounts payable	$ 1,324	$ 48,491	$ 4,225	$ 31,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 294,918	379,958	$ 71,228
Accrued expenditures	-	-	45,079	38,093	-	-	-	50,294	-	-	-	19,832	153,298	120,881
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-	-	-	-	25,541
Interfund payable	-	16,856	-	-	-	-	-	-	19,201	3,623	-	-	39,680	42,170
Total Liabilities	1,324	65,347	49,304	69,093	-	-	-	50,294	19,201	3,623	-	314,750	572,936	259,820
Deferred Inflows of Resources	-	-	104,625	230,900	-	-	-	-	-	-	-	-	335,525	403,308
Total Liabilities and Deferred Inflows of Resources	1,324	65,347	153,929	299,993	-	-	-	50,294	19,201	3,623	-	314,750	908,461	663,128
Fund Balances														
Nonspendable	-	-	7,328	16,224	-	-	-	4,498	-	-	-	2,903	30,953	30,797
Restricted	29,841	334,568	1,051,338	2,414,365	35,865	112,574	58,645	150,135	606,632	34,206	712,663	2,666,090	8,206,922	6,200,893
Total Fund Balances	29,841	334,568	1,058,666	2,430,589	35,865	112,574	58,645	154,633	606,632	34,206	712,663	2,668,993	8,237,875	6,231,690
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 31,165	$ 399,915	$ 1,212,595	$ 2,730,582	$ 35,865	$ 112,574	$ 58,645	$ 204,927	$ 625,833	$ 37,829	$ 712,663	$ 2,983,743	$ 9,146,336	$ 6,894,818

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for The Year Ended December 31, 2018)

	2019													2018
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues														
Taxes	$ -	$ 369,378	$ 1,238,894	$ 1,436,707	$ -	$ -	$ -	$ -	$ -	$ -	$ 198,461	$ 424,869	$ 3,668,309	$ 3,332,573
Charges for services	-	-	-	-	-	-	-	980,110	-	-	224	2,140	982,474	839,402
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	138,918	138,918	162,087
Intergovernmental	-	10,000	-	-	-	-	-	-	-	-	969,203	-	979,203	213,905
Impact fees	-	-	-	-	-	-	-	-	36,335	-	-	-	36,335	49,304
Fines and forfeitures	26,328	-	-		28,876	27,754	2,543	-	-	-	-	36	85,537	104,474
Investment earnings	-	73	3,830	11,042	4	22	266	57	2,963	219	1,802	30,626	50,904	21,280
Contributions	-	200	-	28,619	-	-	-	-	-	-	-	-	28,819	36,200
Miscellaneous	-	500	2,352	33,817	-	-	-	2,355	-	-	-	-	39,024	143,425
Total Revenues	26,328	380,151	1,245,076	1,510,185	28,880	27,776	2,809	982,522	39,298	219	1,169,690	596,589	6,009,523	4,902,650
Expenditures														
Current:														
General government	-	521,299	-	-	-	-	-	-	-	10,537	-	-	531,836	270,535
Judicial	19,018	-	-	-	-	-	-	-	-	-	-	-	19,018	16,481
Public safety	-	-	1,086,733	1,104,365	-	76,695	-	1,373,986	-	-	-	38,493	3,680,272	3,510,748
Health and welfare	-	-	-	-	35,000	-	-	-	-	-	-	-	35,000	35,000
Housing and development	-	-	-	-	-	-	-	-	-	-	-	447,860	447,860	388,216
Capital Outlay	-	10,402	-	50,846	-	-	-	-	-	-	848,199	487,554	1,397,001	151,420
Intergovernmental	-	-	-	-	-	12,351	-	-	-	-	-		12,351	12,848
Total Expenditures	19,018	531,701	1,086,733	1,155,211	35,000	89,046	-	1,373,986	-	10,537	848,199	973,907	6,123,338	4,385,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,310	(151,550)	158,343	354,974	(6,120)	(61,270)	2,809	(391,464)	39,298	(10,318)	321,491	(377,318)	(113,815)	517,402
Other Financing Sources														
Transfers in	-	-	-	-	-	-	-	430,000	-	-	190,000	1,500,000	2,120,000	1,060,000
Net Change in Fund Balances	7,310	(151,550)	158,343	354,974	(6,120)	(61,270)	2,809	38,536	39,298	(10,318)	511,491	1,122,682	2,006,185	1,577,402
Fund Balances Beginning of Year	22,531	486,118	900,323	2,075,615	41,985	173,844	55,836	116,097	567,334	44,524	201,172	1,546,311	6,231,690	4,654,288
Fund Balances End of Year	$ 29,841	$ 334,568	$ 1,058,666	$ 2,430,589	$ 35,865	$ 112,574	$ 58,645	$ 154,633	$ 606,632	$ 34,206	$ 712,663	$ 2,668,993	$ 8,237,875	$ 6,231,690

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 31,165	$ 23,807
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,324	$ 1,276
Fund Balances		
Restricted for law library	29,841	22,531
Total Liabilities and Fund Balances	$ 31,165	$ 23,807

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 26,328	$ (13,672)	$ 26,826
Expenditures					
Current:					
Judicial	40,000	40,000	19,018	20,982	16,481
Excess of Revenues Over Expenditures	$ -	$ -	7,310	$ 7,310	10,345
Fund Balances Beginning of Year			22,531		12,186
Fund Balances End of Year			$ 29,841		$ 22,531

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 368,088	$ 530,756
Accounts receivable	31,827	32,767
Total Assets	$ 399,915	$ 563,523
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 48,491	$ 57,439
Interfund payable	16,856	19,966
Total Liabilities	65,347	77,405
Fund Balances		
Restricted for economic development	334,568	486,118
Total Liabilities and Fund Balance	$ 399,915	$ 563,523

Thomas County, Georgia
Hotel Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 300,000	$ 482,000	$ 369,378	$ (112,622)	$ 360,255
Intergovernmental	-	-	10,000	10,000	111,743
Investment earnings	900	900	73	(827)	61
Contributions	-	-	200	200	-
Miscellaneous	-	-	500	500	500
Total Revenues	300,900	482,900	380,151	(102,749)	472,559
Expenditures					
Current:					
General government	300,900	482,900	521,299	(38,399)	267,532
Capital Outlay	-	-	10,402	(10,402)	-
Total Expenditures	300,900	482,900	531,701	(48,801)	267,532
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(151,550)	$ (151,550)	205,027
Fund Balances Beginning of Year			486,118		281,091
Fund Balances End of Year			$ 334,568		$ 486,118

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 1,076,792	$ 921,940
Receivables:		
Accounts	-	-
Property taxes	128,475	136,835
Prepaid items	7,328	6,655
Total Assets	$ 1,212,595	$ 1,065,430
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 4,225	$ 2,830
Accrued expenditures	45,079	44,417
Total Liabilities	49,304	47,247
Deferred Inflows of Resources - Property Taxes	104,625	117,860
Total Liabilities and Deferred Inflows of Resources	153,929	165,107
Fund Balances		
Nonspendable - prepaid items	7,328	6,655
Restricted - public safety	1,051,338	893,668
Total Fund Balances	1,058,666	900,323
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 1,212,595	$ 1,065,430

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,205,480	$ 1,205,480	$ 1,238,894	$ 33,414	$ 1,177,652
Investment earnings	2,000	2,000	3,830	1,830	1,899
Miscellaneous	-	-	2,352	2,352	-
Total Revenues	1,207,480	1,207,480	1,245,076	37,596	1,179,551
Expenditures					
Current:					
Public safety	1,223,531	1,223,531	1,086,733	136,798	1,060,674
Capital Outlay	-	-	-	-	-
Total Expenditures	1,223,531	1,223,531	1,086,733	136,798	1,060,674
Excess (Deficiency) of Revenues Over (Under) Expenditures)	(16,051)	(16,051)	158,343	174,394	118,877
Other Financing Sources (Uses)					
Carryover of funds	16,051	16,051	-	(16,051)	-
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	16,051	16,051	-	(16,051)	-
Net Change in Fund Balances	$ -	$ -	158,343	$ 158,343	118,877
Fund Balances Beginning of Year			900,323		781,446
Fund Balances End of Year			$ 1,058,666		$ 900,323

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 2,451,972	$ 2,072,599
Receivables:		
Accounts	-	-
Property taxes	262,386	275,986
Prepaid items	16,224	15,359
Total Assets	$ 2,730,582	$ 2,363,944
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 31,000	$ 9,683
Accrued expenditures payable	38,093	26,241
Total Liabilities	69,093	35,924
Deferred Inflows of Resources - Property Taxes	230,900	252,405
Total Liabilities and Deferred Inflows of Resources	299,993	288,329
Fund Balances		
Nonspendable - prepaid items	16,224	15,359
Restricted for public safety	2,414,365	2,060,256
Total Fund Balances	2,430,589	2,075,615
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 2,730,582	$ 2,363,944

Thomas County, Georgia
Fire District 3 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,331,700	$ 1,331,700	$ 1,436,707	$ 105,007	$ 1,363,694
Investment earnings	-	-	11,042	11,042	6,693
Contributions	-	-	28,619	28,619	36,200
Miscellaneous	14,400	14,400	33,817	19,417	31,182
Total Revenues	1,346,100	1,346,100	1,510,185	164,085	1,437,769
Expenditures					
Current:					
Public safety	1,265,797	1,265,797	1,104,365	161,432	1,092,248
Capital Outlay	-	-	50,846	(50,846)	34,368
Total Expenditures	1,265,797	1,265,797	1,155,211	110,586	1,126,616
Excess of Revenues Over Expenditures	80,303	80,303	354,974	274,671	311,153
Other Financing (Uses)					
Contingencies	(80,303)	(80,303)	-	80,303	-
Net Change in Fund Balances	$ -	$ -	354,974	$ 354,974	311,153
Fund Balances Beginning of Year			2,075,615		1,764,462
Fund Balances End of Year			$ 2,430,589		$ 2,075,615

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 35,865	$ 41,985
Fund Balances		
Restricted for health and welfare	$ 35,865	$ 41,985

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 29,000	$ 34,000	$ 28,876	$ (5,124)	$ 31,576
Investment earnings	1,000	1,000	4	(996)	3
Total Revenues	30,000	35,000	28,880	(6,120)	31,579
Expenditures					
Current:					
Health and welfare	30,000	35,000	35,000	-	35,000
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	(6,120)	$ (6,120)	(3,421)
Fund Balances Beginning of Year			41,985		45,406
Fund Balances End of Year			$ 35,865		$ 41,985

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 112,574	$ 173,844
Fund Balances		
Restricted for public safety	$ 112,574	$ 173,844

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 27,754	$ (32,246)	$ 28,676
Investment earnings	-	-	22	22	30
Intergovernmental	-	-	-	-	2,357
Total Revenues	60,000	60,000	27,776	(32,224)	31,063
Expenditures					
Current:					
Public safety	30,000	30,000	76,695	(46,695)	11,630
Intergovernmental	30,000	30,000	12,351	17,649	12,848
Total Expenditures	60,000	60,000	89,046	(29,046)	24,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(61,270)	$ (61,270)	6,585
Fund Balances Beginning of Year			173,844		167,259
Fund Balances End of Year			$ 112,574		$ 173,844

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and equivalents	$ 58,645	$ 55,836
Fund Balances		
Restricted for public safety	$ 58,645	$ 55,836

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenue and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 2,543	$ (27,457)	$ 15,021
Investment earnings	-	-	266	266	169
Total Revenues	30,000	30,000	2,809	(27,191)	15,190
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Excess of Revenues Over Expenditures	$ -	$ -	2,809	$ 2,809	15,190
Fund Balances Beginning of Year			55,836		40,646
Fund Balances End of Year			$ 58,645		$ 55,836

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 36,029	$ 22,055
Accounts receivable	164,400	156,283
Prepaid items	4,498	6,105
Total Assets	$ 204,927	$ 184,443
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Accrued expenditures	50,294	35,303
Total Liabilities	50,294	35,303
Deferred Inflows of Resources - Charges for Services	-	33,043
Total Liabilities and Deferred Inflows of Resources	50,294	68,346
Fund Balances		
Nonspendable - prepaid items	4,498	6,105
Restricted for public safety	150,135	109,992
Total Fund Balances	154,633	116,097
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 204,927	$ 184,443

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 810,000	$ 810,000	$ 980,110	$ 170,110	$ 782,321
Investment earnings	300	300	57	(243)	43
Miscellaneous	-	-	2,355	2,355	-
Total Revenues	810,300	810,300	982,522	172,222	782,364
Expenditures					
Current:					
Public safety	1,551,863	1,551,863	1,373,986	177,877	1,346,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	(741,563)	(741,563)	(391,464)	350,099	(563,832)
Other Financing Sources (Uses)					
Transfers in	741,563	741,563	430,000	(311,563)	560,000
Net Change in Fund Balances	$ -	$ -	38,536	$ 38,536	(3,832)
Fund Balances Beginning of Year			116,097		119,929
Fund Balances End of Year			$ 154,633		$ 116,097

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 625,833	$ 586,535
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	606,632	567,334
Total Liabilities and Fund Balances	$ 625,833	$ 586,535

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 48,500	$ 48,500	$ 36,335	$ (12,165)	$ 49,304
Investment earnings	1,500	1,500	2,963	1,463	3,101
Total Revenues	50,000	50,000	39,298	(10,702)	52,405
Expenditures					
Capital Outlay	320,000	320,000	-	320,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(270,000)	(270,000)	39,298	309,298	52,405
Other Financing Sources					
Carryover of Funds	270,000	270,000	-	(270,000)	-
Net Change in Fund Balances	$ -	$ -	39,298	$ 39,298	52,405
Fund Balances Beginning of Year			567,334		514,929
Fund Balances End of Year			$ 606,632		$ 567,334

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 37,829	$ 47,527
Liabilities and Fund Balances		
Liabilities		
Interfund payable	3,623	3,003
Fund Balance		
Restricted for airport improvements	34,206	44,524
Total Liabilities and Fund Balances	$ 37,829	$ 47,527

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 219	$ (781)	$ 272
Miscellaneous	9,000	9,000	-	(9,000)	-
Total Revenues	10,000	10,000	219	(9,781)	272
Expenditures					
General government	9,000	9,000	10,537	(1,537)	3,003
Capital Outlay	1,000	1,000	-	1,000	-
Total Expenditures	10,000	10,000	10,537	(537)	3,003
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(10,318)	$ (10,318)	(2,731)
Fund Balances Beginning of Year			44,524		47,255
Fund Balances End of Year			$ 34,206		$ 44,524

Thomas County, Georgia
Recreation Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 618,336	$ 94,356
Receivables:		
Intergovernmental	77,471	112,391
Interfund	16,856	19,966
Total Assets	$ 712,663	$ 226,713
Liabilities and Fund Balances		
Liabilities		
Intergovernmental payable	$ -	$ 25,541
Fund Balance		
Restricted for recreation	712,663	201,172
Total Liabilities and Fund Balances	$ 712,663	$ 226,713

Thomas County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ -	$ -	$ 198,461	$ 198,461
Charges for services	-	-	224	224
Intergovernmental	1,271,000	1,271,000	969,203	(301,797)
Investment earnings	-	-	1,802	1,802
Total Revenues	1,271,000	1,271,000	1,169,690	(101,310)
Expenditures				
Capital Outlay	1,341,645	1,698,851	848,199	850,652
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,645)	(427,851)	321,491	749,342
Other Financing Sources (Uses)				
Contingencies	(249,355)	(82,149)	-	82,149
Transfers in	320,000	510,000	190,000	(320,000)
Total Other Financing Sources (Uses)	70,645	427,851	190,000	(237,851)
Net Change in Fund Balances	$ -	$ -	511,491	$ 511,491
Fund Balances Beginning of Year			201,172	
Fund Balances End of Year			$ 712,663	

Thomas County, Georgia
Unicorporated Services Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 2,943,626	$ 1,522,131
Receivables:		
Accounts	8,311	9,014
Intergovernmental	28,903	27,408
Prepaid items	2,903	2,678
Total Assets	$ 2,983,743	$ 1,561,231
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 294,918	$ -
Accrued expenditures	19,832	14,920
Total Liabilities	314,750	14,920
Fund Balance		
Nonexpendable	2,903	2,678
Restricted for services	2,666,090	1,543,633
Tptal Fund Balance	2,668,993	1,546,311
Total Liabilities and Fund Balances	$ 2,983,743	$ 1,561,231

Thomas County, Georgia
Unicorporated Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 392,000	$ 392,000	$ 424,869	$ 32,869
Charges for services	3,000	3,000	2,140	(860)
Licenses and permits	128,000	128,000	138,918	10,918
Fines and forfeitures	300	300	36	(264)
Investment earnings	-	-	30,626	30,626
Total Revenues	523,300	523,300	596,589	73,289
Expenditures				
Current:				
Public safety	25,000	25,000	38,493	(13,493)
Housing and development:	550,272	550,272	447,860	102,412
Capital Outlay	534,000	534,000	487,554	46,446
Total Expenditures	1,109,272	1,109,272	973,907	135,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(585,972)	(585,972)	(377,318)	208,654
Other Financing Sources				
Transfers in	585,972	585,972	1,500,000	914,028
Net Change in Fund Balances	$ -	$ -	1,122,682	$ 1,122,682
Fund Balances Beginning of Year			1,546,311	
Fund Balances End of Year			$ 2,668,993	

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2019

	SPLOST 2012	Capital Improvements	Total
Assets			
Cash and cash equivalents	$ 312,514	$ 2,660,815	$2,973,329
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 283,278	$ -	$ 283,278
Fund Balances			
Restricted for capital outlay	29,236	-	29,236
Assigned for capital outlay	-	2,660,815	2,660,815
Total Fund Balances	29,236	2,660,815	2,690,051
Total Liabilities and Fund Balances	$ 312,514	$ 2,660,815	$2,973,329

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2019

	SPLOST 2006	SPLOST 2012	Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	$ -	$ 63,600	$ -	$ 63,600
Investment earnings	9	14,377	1,247	15,633
Charges for services	-	-	18,764	18,764
Commissions on property taxes	-	-	36,647	36,647
Miscellaneous	-	-	36,397	36,397
Total Revenues	9	77,977	93,055	171,041
Expenditures				
Capital Outlay	-	2,881,722	222,430	3,104,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	9	(2,803,745)	(129,375)	(2,933,111)
Other Financing Sources (Uses)				
Transfer in	-	11,431	1,451,915	1,463,346
Transfers (out)	(11,431)	(1,180,000)	-	(1,191,431)
Total Other Financing Sources (Uses)	(11,431)	(1,168,569)	1,451,915	271,915
Net Change in Fund Balances	(11,422)	(3,972,314)	1,322,540	(2,661,196)
Fund Balances Beginning of Year	11,422	4,001,550	1,338,275	5,351,247
Fund Balances End of Year	$ -	$ 29,236	$ 2,660,815	$ 2,690,051

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ -	$ 11,422
Fund Balances		
Restricted for capital outlay	$ -	$ 11,422

Thomas County, Georgia
2006 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2019

	Original Project Length Budget	Amended Project Length Budget	2019	2018	2017	2016	2015	2014	2013	2007 - 2012	Project Length Total	Variance With Project Budget
Revenues												
Investment earnings	$ 127,839	$ 300,000	$ 9	$ 48	$ 45	$ -	$ 1	$ 4	$ 76	$ 271,781	$ 271,964	$ (28,036)
Intergovernmental	-	-	-	-	-	-	-	-	524,782	-	524,782	524,782
Contributions	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
Miscellaneous	-	82,753	-	-	-	-	-	6,346	-	215,422	221,768	139,015
Total Revenues	127,839	382,753	9	48	45	-	1	6,350	524,858	497,203	1,028,514	645,761
Expenditures												
Intergovernmental	1,000,000	1,000,000	-	-	-	-	-	-	-	999,999	999,999	1
Capital Outlay	23,325,599	27,110,976	-	-	5,000	-	-	163,584	3,777,956	23,764,131	27,710,671	(599,695)
Total Expenditures	24,325,599	28,110,976	-	-	5,000	-	-	163,584	3,777,956	24,764,130	28,710,670	(599,694)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,197,760)	(27,728,223)	9	48	(4,955)	-	1	(157,234)	(3,253,098)	(24,266,927)	(27,682,156)	46,067
Other Financing Sources (Uses)												
Transfers in	24,197,760	27,728,223	-	-	-	-	-	-	-	27,693,587	27,693,587	(34,636)
Transfer (out)	-	-	(11,431)	-	-	-	-	-	-	-	(11,431)	(11,431)
Total Other Financing Sources (Uses)	24,197,760	27,728,223	(11,431)	-	-	-	-	-	-	27,693,587	27,682,156	(46,067)
Net Change in Fund Balances	$ -	$ -	(11,422)	48	(4,955)	-	1	(157,234)	(3,253,098)	3,426,660	$ -	$ -
Fund Balances Beginning of Year			11,422	11,374	16,329	16,329	16,328	173,562	3,426,660	-		
Fund Balances End of Year			$ -	$ 11,422	$ 11,374	$ 16,329	$ 16,329	$ 16,328	$ 173,562	$ 3,426,660		

Thomas County, Georgia
2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 312,514	$ 3,644,689
Interfund receivable	-	356,861
Total Assets	$ 312,514	$ 4,001,550
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 283,278	$ -
Fund Balances		
Restricted for capital outlay	29,236	4,001,550
Total Liabilities and Fund Balances	$ 312,514	$ 4,001,550

Thomas County, Georgia
2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2019

	Original Project Length Budget	Final Project Length Budget	2019	2018	2017	2016	2013 - 2015	Project Length Total	Variance With Project Budget
Revenues									
Investment earnings	$ -	$ 58,600	$ 14,377	$ 26,441	$ 16,635	$ 3,762	$ 10,105	$ 71,320	$ 12,720
Intergovernmental	-	3,969,000	63,600	1,597,970	-	1,303,830	1,066,720	4,032,120	63,120
Miscellaneous	-	193,778	-	55,983	23,742	-	114,053	193,778	-
Total Revenues	-	4,221,378	77,977	1,680,394	40,377	1,307,592	1,190,878	4,297,218	75,840
Expenditures									
Capital Outlay	19,000,000	23,198,648	2,881,722	7,024,388	2,784,059	804,537	8,950,385	22,445,091	753,557
Debt Service:									
Principal	-	451,720	-	-	-	279,215	172,505	451,720	-
Interest	-	32,730	-	-	-	8,157	24,693	32,850	(120)
Total Expenditures	19,000,000	23,683,098	2,881,722	7,024,388	2,784,059	1,091,909	9,147,583	22,929,661	753,437
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000,000)	(19,461,720)	(2,803,745)	(5,343,994)	(2,743,682)	215,683	(7,956,705)	(18,632,443)	829,277
Other Financing Sources									
Issuance of long-term debt	-	451,720	-	-	-	-	451,720	451,720	-
Transfers out	-	-	(1,180,000)	-	-	-	-	(1,180,000)	(1,180,000)
Transfers in	19,000,000	19,010,000	11,431	3,384,889	3,123,871	3,409,868	9,459,900	19,389,959	379,959
Total Other Financing Sources	19,000,000	19,461,720	(1,168,569)	3,384,889	3,123,871	3,409,868	9,911,620	18,661,679	(800,041)
Net Change in Fund Balances	$ -	$ -	$ (3,972,314)	$ (1,959,105)	380,189	3,625,551	1,954,915	$ 29,236	$ 29,236
Fund Balances Beginning of Year			4,001,550	5,960,655	5,580,466	1,954,915	-		
Fund Balances End of Year			$ 29,236	$ 4,001,550	$ 5,960,655	$ 5,580,466	$ 1,954,915		

Thomas County, Georgia
Capital Improvements Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 2,660,815	$ 1,318,154
Intergovernmental receivable	-	56,518
Total Assets	$ 2,660,815	$ 1,374,672
Deferred Inflows of Resources	$ -	$ 36,397
Fund Balances		
Assigned for capital outlay	2,660,815	1,338,275
Total Deferred Inflows of Resources and Fund Balances	$ 2,660,815	$ 1,374,672

Thomas County, Georgia
Capital Improvement Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2019

	Original Project Length Budget	Final Project Length Budget	2019	2018	2017	2016	2014-2015	Project Length Total	Variance With Project Budget
Revenues									
Property taxes	$ 641,792	$ 641,792	$ -	$ -	$ -	$ -	$ -	$ -	$ (641,792)
Commissions on property taxes	125,000	125,000	36,647	35,039	35,418	-	-	107,104	(17,896)
Charges for services	1,163,370	1,163,370	18,764	20,121	206,429	525,594	629,656	1,400,564	237,194
Timber sales	3,272	3,272	-	-	-	-	-	-	(3,272)
Investment earnings	4,000	4,000	1,247	6,018	7,407	1,628	2,360	18,660	14,660
Miscellaneous	-	-	36,397	-	-	-	-	36,397	36,397
Total Revenues	1,937,434	1,937,434	93,055	61,178	249,254	527,222	632,016	1,562,725	(374,709)
Expenditures									
Capital Outlay	7,770,873	7,770,873	222,430	1,785,532	457,304	2,626,641	809,720	5,901,627	1,869,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,833,439)	(5,833,439)	(129,375)	(1,724,354)	(208,050)	(2,099,419)	(177,704)	(4,338,902)	1,494,537
Other Financing Sources									
Proceeds from capital asset dispositions	251,150	251,150	-	-	-	-	251,150	251,150	-
Transfer in	5,582,289	5,582,289	1,451,915	697,670	994,389	884,792	2,719,801	6,748,567	1,166,278
Total Other Financing Sources	5,833,439	5,833,439	1,451,915	697,670	994,389	884,792	2,970,951	6,999,717	1,166,278
Net Change in Fund Balances	$ -	$ -	1,322,540	(1,026,684)	786,339	(1,214,627)	2,793,247	$ 2,660,815	$ 2,660,815
Fund Balances Beginning of Year			1,338,275	2,364,959	1,578,620	2,793,247	-		
Fund Balances End of Year			$ 2,660,815	$ 1,338,275	$2,364,959	$1,578,620	$ 2,793,247		

Thomas County, Georgia
County-wide 2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Sales taxes receivable	$ -	$ 734,283
Liabilities		
Intergovernmental payable	$ -	$ 377,421
Interfund payable	-	356,862
Total Liabilities	$ -	$ 734,283

Thomas County, Georgia
County-wide 2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2019

	Original Project Length Budget	Final Project Length Budget	2019	2018	2017	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues											
Sales taxes	$ 42,000,000	$ 42,000,000	$ -	$ 7,422,619	$ 6,901,750	$ 7,533,621	$ 7,161,817	$ 6,926,614	$ 6,811,981	$ 42,758,402	$ 758,402
Expenditures											
Intergovernmental	22,990,000	22,990,000	-	4,037,730	3,777,879	4,123,753	3,920,235	3,791,490	3,728,787	23,379,874	(389,874)
Excess of Revenues Over Expenditures	19,010,000	19,010,000		3,384,889	3,123,871	3,409,868	3,241,582	3,135,124	3,083,194	19,378,528	368,528
Other Financing Uses											
Transfers out	(19,010,000)	(19,010,000)		(3,384,889)	(3,123,871)	(3,409,868)	(3,241,582)	(3,135,124)	(3,083,194)	(19,378,528)	(368,528)
Net Change in Fund Balances	$ -	$ -	$ -	$ -	-	-	-	-	-	-	$ -
Fund Balances Beginning of Year				-	-	-	-	-	-	-	
Fund Balances End of Year				$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Net Position
December 31, 2019 and 2018

	2019	2018
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 330,027	$ 335,015
Intergovernmental receivable	250,367	329,812
Prepaid items	23,260	35,088
Total Current Assets	603,654	699,915
Capital Assets - Depreciable, Net	445,247	454,829
Total Assets	1,048,901	1,154,744
Deferred Outflow of Resources	120,222	52,677
Total Assets and Deferred Outflows of Resources	1,169,123	1,207,421
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Compensated absences payable	14,634	11,687
Accrued expenses payable	28,520	24,796
Total Current Liabilities	43,154	36,483
Long-term Liabilities:		
Compensated absences payable (net of current portion)	4,878	3,896
Net pension liability	103,928	38,165
Total Long-term Liabilities	108,806	42,061
Total Liabilities	151,960	78,544
Deferred Inflows of Resources	61,974	51,776
Net Position		
Investment in capital assets	445,247	454,829
Unrestricted	509,942	622,272
Total Net Position	$ 955,189	$ 1,077,101

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2019 and 2018

	2019	2018
Operating Revenues		
Charges for services	$ 553,810	$ 555,595
Operating Expenses		
Personal services	783,387	688,451
Purchased services	141,093	109,976
Supplies	196,612	231,714
Depreciation	153,055	123,826
Total Operating Expenses	1,274,147	1,153,967
Operating (Loss)	(720,337)	(598,372)
Non-operating Revenues (Expenses)		
Operating grants	476,863	464,478
Investment earnings	955	1,737
Insurance recovery	545	4,475
Loss on disposal of capital assets	(47,882)	(23,751)
Miscellaneous revenue	400	-
Total Non-operating Revenues (Expenses)	430,881	446,939
(Loss) Before Capital Contributions	(289,456)	(151,433)
Capital Contributions	167,544	162,599
Change in Net Position	(121,912)	11,166
Net Position Beginning of Year	1,077,101	1,065,935
Net Position End of Year	$ 955,189	$ 1,077,101

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2019 and 2018

	2019	2018
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 633,255	$ 523,738
Cash payments for personal services	(767,318)	(685,584)
Cash payments for goods and services	(325,877)	(340,435)
Net Cash Provided by (Used in) Operating Activities	(459,940)	(502,281)
Cash Flows from Noncapital Financing Activities		
Operating grants	476,863	464,478
Cash Flows from Capital and Related Financing Activities		
Insurance recovery and miscellaneous items	945	4,475
Acquisition of capital assets	(23,811)	(19,186)
Net Cash Provided by (Used In) Capital and Related Financing Activities	(22,866)	(14,711)
Cash Flows from Investing Activities		
Investment earnings	955	1,737
Net Increase (Decrease) in Cash and Cash Equivalents	(4,988)	(50,777)
Cash and Cash Equivalents Beginning of Year	335,015	385,792
Cash and Cash Equivalents End of Year	$ 330,027	$ 335,015
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (720,337)	$ (598,372)
Adjustments:		
Depreciation	153,055	123,826
(Increase) Decrease in Assets:		
Intergovernmental receivables	79,445	(31,857)
Prepaid items	11,828	1,255
Increase (Decrease) in Liabilities:		
Accrued expenses	12,140	877
Compensated absences	3,929	1,990
Net Cash Provided by (Used in) Operating Activities	$ (459,940)	$ (502,281)
Non-cash Capital Activities:		
Contributions of capital assets from other governments	$ 167,544	$ 162,599
Non-cash Financing Activities:		
Transfers (out)	$ -	$ (45,049)

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Position
December 31, 2019 and 2018

	2019	2018
Assets		
Current Assets:		
Cash and cash equivalents	$ -	$ 110,407
Accounts receivable	-	9,613
Total Current Assets	-	120,020
Capital Assets - Depreciable, Net	-	12,666
Total Assets	-	132,686
Net Position		
Investment in capital assets	-	12,666
Unrestricted	-	120,020
Total Net Position	$ -	$ 132,686

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2019 and 2018

	2019	2018
Operating Revenues		
Charges for services	$ 29,975	$ 83,990
Operating Expenses		
Personal services	3,631	8,394
Landfill fees	14,640	33,142
Depreciation	-	16,443
Other	75	43,123
Total Operating Expenses	18,346	101,102
Operating Income (Loss)	11,629	(17,112)
Non-operating Revenues (Expenses)		
Loss of disposition of capital assets	(12,666)	-
Investment earnings	484	637
Total Non-operating Revenues (Expenses)	(12,182)	637
Net Loss Before Transfers Out	(553)	(16,475)
Transfers Out	(132,133)	-
Change in Net Position	(132,686)	(16,475)
Net Position Beginning of Year	132,686	149,161
Net Position End of Year	$ -	$ 132,686

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2019 and 2018

	2019	2018
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 39,588	$ 82,708
Cash payments for personal services	(3,631)	(8,394)
Cash payments for goods and services	(14,715)	(76,265)
Net Cash Provided by (Used in) Operating Activities	21,242	(1,951)
Cash Flows from Noncapital Financing Activities		
Cash transferred to general fund	(132,133)	-
Cash Flows from Investing Activities		
Investment earnings	484	637
Net Increase (Decrease) in Cash and Cash Equivalents	(110,407)	(1,314)
Cash and Cash Equivalents Beginning of Year	110,407	111,721
Cash and Cash Equivalents End of Year	$ -	$ 110,407
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ 11,629	$ (17,112)
Adjustments:		
Depreciation	-	16,443
(Increase) Decrease in Assets:		
Accounts receivables	9,613	(1,282)
Net Cash Provided by (Used in) Operating Activities	$ 21,242	$ (1,951)
Non-cash Capital Activities		
Transfer of capital assets to governmental activities	$ (12,666)	$ -

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2019 and 2018

	2019	2018
Assets		
Current Assets:		
Cash and cash equivalents	$ 364,805	$ 757,491
Accounts receivable	67,966	345,862
Total Assets	432,771	1,103,353
Liabilities		
Current Liabilities:		
Claims payable	$ 529,000	$ 831,000
Net Position		
Unrestricted (Deficit)	$ (96,229)	$ 272,353

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2019 and 2018

	2019	2018
Operating Revenues		
Charges for services	$ 3,577,262	$ 2,973,311
Miscellaneous	997,169	881,610
Total Operating Revenues	4,574,431	3,854,921
Operating Expenses		
Cost of services	4,944,036	4,876,399
Operating (Loss)	(369,605)	(1,021,478)
Non-operating Revenues		
Investment earnings	1,023	1,659
Change in Net Position	(368,582)	(1,019,819)
Net Position Beginning of Year	272,353	1,292,172
Net Position (Deficit) End of Year	$ (96,229)	$ 272,353

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2019 and 2018

	2019	2018
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 4,852,327	$ 3,920,463
Cash payments for claims	(5,246,036)	(4,684,399)
Net Cash Provided by (Used in) Operating Activities	(393,709)	(763,936)
Cash Flows from Investing Activities		
Investment earnings	1,023	1,659
Net Increase (Decrease) in Cash and Cash Equivalents	(392,686)	(762,277)
Cash and Cash Equivalents Beginning of Year	757,491	1,519,768
Cash and Cash Equivalents End of Year	$ 364,805	$ 757,491
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (369,605)	$ (1,021,478)
(Increase) Decrease in Assets:		
Accounts receivables	277,896	65,542
Increase (Decrease) in Liabilities:		
Claims payable	(302,000)	192,000
Net Cash Provided by (Used in) Operating Activities	$ (393,709)	$ (763,936)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

Tax Commissioner	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 243,369	$ 43,867,998	$ 43,797,876	$ -	$ 313,491
Liabilities					
Interfund payable	$ -	$ 20,404,691	$ 20,404,691	$ -	$ -
Due to others	243,369	20,215,391	20,145,269	-	313,491
Total Liabilities	$ 243,369	$ 40,620,082	$ 40,549,960	$ -	$ 313,491

Probate Court	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 3,882	$ 165,696	$ 154,258	$ 9,465	$ 5,855
Liabilities					
Interfund payable	$ -	$ 105,164	$ 95,699	$ 9,465	$ -
Due to others	3,882	60,751	58,778	-	5,855
Total Liabilities	$ 3,882	$ 165,915	$ 154,477	$ 9,465	$ 5,855

Clerk of Superior Court	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 157,214	$ 3,171,703	$ 3,079,152	$ 83,231	$ 166,534
Due from others	3,978	-	2,948	-	1,030
Total Assets	$ 161,192	$ 3,171,703	$ 3,082,100	$ 83,231	$ 167,564
Liabilities					
Interfund payable	$ -	$ 978,140	$ 894,909	$ 83,231	$ -
Due to others	161,192	2,190,976	2,184,604	-	167,564
Total Liabilities	$ 161,192	$ 3,169,116	$ 3,079,513	$ 83,231	$ 167,564

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

(continued)

Magistrate Court	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 43,033	$ 732,700	$ 714,856	$ 11,736	$ 49,141
Liabilities					
Interfund payable	$ -	$ 154,500	$ 142,764	$ 11,736	$ -
Due to others	43,033	578,200	572,092	-	49,141
Total Liabilities	$ 43,033	$ 732,700	$ 714,856	$ 11,736	$ 49,141

Sheriff	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 124,962	$ 805,087	$ 745,351	$ 35,708	$ 148,990
Due from others	2,588	15,207	15,900	-	1,895
Total Assets	$ 127,550	$ 820,294	$ 761,251	$ 35,708	$ 150,885
Liabilities					
Interfund payable	$ -	$ 251,021	$ 215,313	$ 35,708	$ -
Due to others	127,550	1,094,723	1,071,388	-	150,885
Total Liabilities	$ 127,550	$ 1,345,744	$ 1,286,701	$ 35,708	$ 150,885

Totals	Balance January 1, 2019	Additions	Deductions	Eliminations	Balance December 31, 2019
Assets					
Cash and cash equivalents	$ 572,460	$ 48,743,184	$ 48,491,493	$ 140,140	$ 684,011
Due from others	6,566	15,207	18,848	-	2,925
Total Assets	$ 579,026	$ 48,758,391	$ 48,510,341	$ 140,140	$ 686,936
Liabilities					
Interfund payable	$ -	$ 21,893,516	$ 21,753,376	$ 140,140	$ -
Due to others	579,026	24,140,041	24,032,131	-	686,936
Total Liabilities	$ 579,026	$ 46,033,557	$ 45,785,507	$ 140,140	$ 686,936

ADDITIONAL SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements and have issued our report thereon dated September 28, 2020. Other auditors audited the financial statements of Thomas County Public Health, as described in our report on Thomas County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Thomas County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Thomas County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-003, and 2019-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thomas County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The result of our tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002.

Thomas County, Georgia's Response to Findings

Thomas County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Thomas County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Simmons Mills + Simmons P.C.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 28, 2020

SIMMONS, MILLS & SIMMONS P.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Thomas County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thomas County, Georgia's major federal programs for the year ended December 31, 2019. Thomas County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Thomas County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Thomas County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Thomas County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Thomas County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

Management of Thomas County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Thomas County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Simmons Mills & Simmons P.C.

Simmons, Mills & Simmons P.C.
Thomasville, GA

September 28, 2020

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
PRIMARY GOVERNMENT			
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
Formula Grants for Rural Areas			
Rural Area Program (equipment only)	20.509		148,928
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6294	216,421
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6384	260,442
Total for Formula Grants for Rural Areas/Rural Area Program			625,791
U.S. Department of Homeland Security			
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 18-138	6,708
Emergency Management Performance Grants	97.042	OEM 19-138	6,708
Total for Emergency Management Performance Grants			13,416
U.S. Department of the Interior			
Pass-through Georgia Department of Natural Resources			
Wildlife Restoration and Basic Hunter Education	15.611	GA-W-91-C-1	969,203
Total Expenditures of Federal Awards			$ 1,608,410

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2019

NOTE A - BASIS OF PRESENTATION
The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Thomas County, Georgia under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Thomas County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Thomas County, Georgia.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments,* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE
Thomas County, Georgia has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Thomas County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

I. SUMMARY OF AUDITOR'S RESULTS

A. Type of report issued on financial statements: Unmodified.

B. Internal control over financial reporting:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? Yes (2018-002, 2018-003 and 2019-003).

C. Noncompliance material to financial statements noted? Yes (2019-001, 2019-002, and 2019-004).

D. Internal control over major programs:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? No.

E. Type of auditor's report issued on compliance for major programs: Unmodified.

F. Any audit findings that are required to be reported in accordance with 2 CFR 200.516 (a)? No.

G. Major programs:

CFDA No.	Program
15.611	Wildlife Restoration and Basic Hunter Education

H. The threshold used for distinguishing between Type A and B programs was $750,000.

I. Thomas County, Georgia did not qualify as a low-risk auditee.

II. FINDINGS – FINANCIAL STATEMENT AUDIT

Prior Year Findings and Questioned Costs:

2016-002

Condition – The Emergency Medical Services office staff did not complete the 2016 and 2017 monthly revenue reconciliations in a timely manner. Also the January and October 2018 reconciliations were not prepared in a timely manner.

Criteria – Adequate internal controls require timely reconciliations.

Effect – This is a deficiency in internal controls that could cause a delay in finding errors in the accounting records.

Status –Our May 2020 audit procedures indicated that 2019 reconciliations were prepared in a timely manner. This concludes this finding.

Prior Year Findings and Questioned Costs (Continued):

2017-002

Condition – The results of our audit procedures indicate that the Tax Commissioner did not review and approve the 2017 monthly bank reconciliations. We also noted that the bookkeeper did not sign and date the bank reconciliations as the preparer. The results of our June 2019 audit procedures indicate that this condition still exists.

Criteria – Supervision and review is important because there is only one bookkeeper in the Tax Commissioner's office.

Effect – This is a deficiency in internal controls related to bank reconciliations.

Status – The results of our June 2020 audit procedures indicate that the bookkeeper started signing and dating the bank reconciliations on July 1, 2019. The Tax Commissioner started reviewing the bank reconciliations on July 1, 2019. This concludes this finding.

2017-003

Condition – In July 2017 the Tax Commissioner changed the bank account that was used for deposits from the receipt of credit card payments for vehicle taxes. This money was then supposed to be transferred from this new bank account to the main bank account each month. The transfer for August through December 2017 was not made until January 2018. The results of our June 2019 audit procedures indicate that in 2018 the money was moved from the new bank account to the main bank account each month but the bookkeeper failed to move in on the general ledger. Also, some of the disbursements for vehicle taxes were made from the new account when the money had already been moved to the main bank account. This resulted in bank overdraft of the new account on the general ledger.

Criteria – When the accounting system is changed, a risk assessment should be made to reduce the chances of errors or weakness in internal controls.

Effect – This is a weakness in internal controls due to the fact that the failure to transfer the money went undetected for several months and some of the required journal entries were not made.

Status – The results of our June 2020 audit procedures indicate that these type of errors continued into 2019. The bookkeeper received some training in the second half of 2019 and these errors ended after the training was completed. The Tax Commissioner transferred money from the regular account to the motor vehicle bank account on July 17, 2019 to clear up the overdraft. This concludes this finding.

Prior Year Findings and Questioned Costs (Continued):

2018-001

Condition – The Tax Commissioner's bookkeeper prepared bank reconciliations for 2018, however, they were not accurate. Also, November and December 2018 bank reconciliations for the main account were not prepared.

Criteria – Adequate internal controls require accurate and timely bank reconciliations. Accounting staff that is not properly trained is a weakness in internal control.

Effect – This is a weakness in internal controls related to the bank reconciliations and the general ledger.

Status – Our June 2020 audit procedures found the bank reconciliations for January through May 2019 were not accurate. The bookkeeper received training on preparing bank reconciliations in the second half of 2019. She then corrected the 2019 bank reconciliations and the Tax Commissioner approved them. This concludes this finding.

2018-002

Condition – Several of the general ledger accounts at the Tax Commissioner's office were not accurate and were not reconciled. These accounts included the two bank accounts, returned checks and due to others.

Criteria – Adequate internal controls require certain general ledger accounts to be balanced and reconciled each month. Adequate internal controls also require properly trained accounting staff.

Effect – Several of the general ledger accounts were materially misstated and not corrected in a timely manner.

Status – Our June 2020 audit procedures indicate that several general ledger accounts were not reconciled in a timely manner.

Recommendation – The general ledger accounts mentioned above should be reconciled each month. The reconciliations should be documented and made part of the accounting records.

Views of Responsible Officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner's bookkeeper will start reconciling the general ledger accounts each month.

Prior Year Findings and Questioned Costs (Continued):

2018-003

Condition – The Tax Commissioner's internal controls on disbursements did not prevent a material error on a December 2018 check and the error was not discovered until after the check cleared their bank account.

Criteria – Adequate internal controls should be in place to prevent or correct material errors before the check is released.

Effect – This weakness in internal controls did not catch the material error in a timely manner.

Status – Our June 2020 audit procedures did not note any material errors on disbursements in 2019. We did not find any evidence that the recommendation listed below was implemented in 2019 or in the first part of 2020.

Recommendation – The Tax Commissioner or another staff member should check the source documents or supporting documentation for large disbursements before the money is disbursed. An approval form may be a helpful tool to document this procedure.

Views of Responsible Officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner will develop adequate internal controls related to large disbursements by September 15, 2020.

Current Year Findings and Questioned Costs:

2019-001

Condition – The Tax Commissioner and the Sheriff have unclaimed money that should have been remitted to the Georgia Department of Revenue Unclaimed Property Program.

Criteria – Unclaimed property must be remitted to the state after five years as required by the Disposition of Unclaimed Property Act, O.C.G.A. Section 44-12-190 et.seq.

Effect – Possible violation of state statute.

Recommendation – The Tax Commissioner and Sheriff should remit unclaimed money that they have held five years or longer to the Georgia Department of Revenue. They should also monitor other unclaimed funds on hand and remit to the state as required by the above statute.

Views of Responsible Officials and Planned Corrective Actions – The County's management, Tax Commissioner and Sheriff concurs with the finding. As of the date of this report the Tax Commissioner has already remitted to the state unclaimed money that has been held for five or more years. The Sheriff is in the process of filing it's report and remitting the unclaimed money to the state.

Current Year Findings and Questioned Costs (Continued):

2019-002

Condition – The 2012 SPLOST fund transferred $190,000 on October 31, 2019 to the recreation fund to be used to construct a parking lot at the Thomas County Shooting Range. The parking lot was constructed in 2020.

Criteria –The Georgia Local Government Uniform Chart of Accounts and Reporting Act directed the Georgia Department of Community Affairs to develop a uniform chart of accounts. This uniform chart of accounts states that the SPLOST Capital Projects Fund should be used to account for capital projects financed from SPLOST funds.

Effect – The transfer from the SPLOST fund to the recreation fund may be violation of the Georgia Uniform Chart of Accounts and Reporting Act.

Recommendation – The SPLOST fund should be used to account for capital projects financed by SPLOST funds.

Views of Responsible Officials and Planned Corrective Actions – The County's management concurs with this finding. Future SPLOST projects will be accounted for in the SPLOST fund.

2019-003

Condition – Our audit procedures noted that several employees were omitted from the employee census given to the defined benefit actuary by GEBCORP.

Criteria – Accurate census data is required for the actuary to provide an actuarial valuation that is materially correct.

Effect – The omission of several employees from the census data most likely had an immaterial effect on the actuarial valuation. However, it is important that GEBCORP keep accurate records on employee wages, age, date of birth, date of hire and contributions.

Recommendation – The accounting tech/benefits clerk should continue review the census information that GEBCORP provides the actuary. This should be done as often as necessary to ensure that the census is correct.

Views of Responsible Officials and Planned Corrective Actions – The County's management concurs with this finding. The accounting tech/benefits clerk will review the GEBCORP census information as often as necessary to ensure that the census is correct.

Current Year Findings and Questioned Costs (Continued):

2019-004

Condition – The County's expenditures exceeded appropriations, as amended, at the legal level of control in several funds.

Criteria – Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

Effect – Possible noncompliance with above statute.

Recommendation – The County should monitor expenditures and appropriations and amend the budgets as needed.

Fund/Department	Budget	Actual	Variance
General Fund:			
Culture & Recreation – Library	$903,612	$977,079	$ 73,467
Hotel Motel Tax Fund:			
General Government	482,900	521,299	38,399
Capital Outlay	-	10,402	10,402
Sheriff's Drug Forfeiture Fund:			
Public Safety	30,000	76,695	46,695
Airport Fund:			
General Government	9,000	10,537	1,537
Unincorporated Services Fund:			
Public Safety	25,000	38,493	13,493

Views of Responsible Officials and Planned Corrective Actions – The County's management concurs with the finding. The County will monitor expenditures and appropriations and amend the budgets as needed.

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

	Questioned Costs
None Noted.	-

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2019. These schedules are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and are not intended to be a complete presentation of Thomas County, Georgia's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of Thomas County, Georgia for the year ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 28, 2020

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Judicial building	$ 10,000,000	$ 12,196,089	$ 12,511,311	$ -	$ 12,511,311
Rehab. courthouse	6,000,000	7,804,707	8,228,933	-	8,228,933
Justice Center roof replacement	-	1,026,039	895,633	-	895,633
Justice Center equipment	-	-	73,056	-	73,056
Road construction	7,325,599	6,084,141	5,074,663	11,431	5,086,094
Equipment for public works	-	-	200,607	-	200,607
Equipment for finance department	-	-	5,000	-	5,000
Road outlay - pass through to:					
City of Thomasville	10,231,200	10,231,200	13,063,778	-	13,063,778
City of Barwick	122,040	122,040	180,014	-	180,014
City of Boston	503,280	503,280	742,446	-	742,446
City of Coolidge	198,360	198,360	292,579	-	292,579
City of Meigs	381,240	381,240	562,427	-	562,427
Town of Ochlocknee	213,480	213,480	314,943	-	314,943
City of Pavo	152,640	152,640	225,114	-	225,114
Capital outlay - pass through to Thomas County Library	1,000,000	1,000,000	1,000,000	-	1,000,000
Totals	$ 36,127,839	$ 39,913,216	$ 43,370,504	$ 11,431	$ 43,381,935

Note: Expenditures also include interest income spent on projects or passed through to other entities.
The expenditure listed above was a transfer to the 2012 SPLOST Fund and will be spent on roads.
It is listed as a transfer out on the financial statements.

Thomas County, Georgia
Schedule of 2012 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
JJC expansion	$ 2,000,000	$ 2,176,000	$ 2,162,685	$ -	$ 2,162,685
Road construction	17,010,000	13,718,332	12,199,654	3,986,691	16,186,345
Road construction equipment	-	1,111,062	587,011	-	587,011
Debt Service	-	484,450	484,570	-	484,570
Contingencies	-	1,520,156	-	-	-
Capital outlay - pass through to:					
City of Thomasville	19,420,000	19,420,000	19,732,124	-	19,732,124
City of Barwick	315,000	315,000	321,824	-	321,824
City of Boston	1,015,000	1,015,000	1,037,125	-	1,037,125
City of Coolidge	420,000	420,000	429,098	-	429,098
City of Meigs	805,000	805,000	822,578	-	822,578
Town of Ochlocknee	525,000	525,000	536,373	-	536,373
City of Pavo	490,000	490,000	500,753	-	500,753
Totals	$ 42,000,000	$ 42,000,000	$ 38,813,795	$ 3,986,691	$ 42,800,486

Note: Expenditures include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2019 of $63,600. Thomas County had expenditures of LMIG money in 2019 totaling $63,600 that is not included in the above schedule. Thomas County transferred $11,431 to this fund from the 2006 SPLOST fund and the expenditure of that money is not included on this schedule. This fund transferred $990,000 to the 2017 SPLOST fund and this money is included in the above schedule. Thomas County transferred $190,000 to the recreation fund in 2019 and that money is included in the above schedule. The current year expenditures are recapped below:

Amount on 2012 SPLOST Financial Statement	$ 2,881,722
Less LMIG Expenditures	(63,600)
Add amount transferred to the 2017 SPLOST Fund	990,000
Add amount transferred to the Recreation Fund	190,000
Less amount transferred in from the 2006 SPLOST Fund	(11,431)
Total	$ 3,986,691

Thomas County, Georgia
Schedule of 2017 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
Road Construction	$ 13,562,340	$ 13,562,340	$ -	$ -	$ -
Buildings & Facilities	3,000,000	3,000,000	-	45,000	45,000
Bridges	950,000	950,000	-	-	-
Library Roof	-	-	-	312,078	312,078
Contingencies	2,899,660	2,899,660	-	-	-
Capital outlay - pass through to:					
City of Thomasville	17,304,000	17,304,000	-	3,351,755	3,351,755
City of Barwick	378,000	378,000	-	73,218	73,218
City of Boston	1,218,000	1,218,000	-	235,924	235,924
City of Coolidge	504,000	504,000	-	97,624	97,624
City of Meigs	966,000	966,000	-	187,113	187,113
Town of Ochlocknee	630,000	630,000	-	122,030	122,030
City of Pavo	588,000	588,000	-	113,894	113,894
Totals	$ 42,000,000	$ 42,000,000	$ -	$ 4,538,636	$ 4,538,636

Note: Expenditures include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2019 of $873,890. Thomas County did not spend this money in 2019. Thomas County transferred $990,000 to this fund from the 2012 SPLOST fund and the expenditure of that money is not included on this schedule. This fund was reimbursed for $115,000 of expenditures and those expenditures are not included on this schedule.